

Massachusetts Statistics of Income

1995 Individual Income Tax Returns

**Commonwealth of
Massachusetts
Department of Revenue**
Office of Tax Policy Analysis

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**MASSACHUSETTS STATISTICS OF INCOME
1995 INDIVIDUAL INCOME TAX RETURNS**

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INTRODUCTION

In 1996, the Massachusetts Department of Revenue (DOR) received nearly three million individual income tax returns for tax year 1995, representing over four million people. Each year, as DOR processes these incoming tax returns, it captures a vast amount of data on the income characteristics of the Massachusetts populace.

This *Statistics of Income (SOI)* report, the ninth of an annual series, presents a broad overview of this data in the form of aggregate Massachusetts individual income tax statistics for the 1995 tax year. The statistical tables, graphs and summary discussions contain a wealth of information on Massachusetts income, taxes, numbers and types of filers, exemptions and deductions.

The body of income tax return data presented here is a valuable research tool that can be applied to public and private analyses that require an understanding of Massachusetts income. These data are particularly important to DOR because the individual income tax is the Commonwealth's principal source of revenue. With a net total of over \$6.0 billion in collections in fiscal year 1996, the income tax accounted for more than half of all state tax revenues. By achieving a broader dissemination of Massachusetts individual income tax statistics, it is hoped that this report will benefit the research conducted by interested citizens of the Commonwealth and their counterparts in other states.

In its content and organization, this report is modeled on the *Statistics of Income* published yearly by the Internal Revenue Service. However, unlike the IRS *Statistics of Income*, which is based upon a sample of tax returns, the statistics presented here are based on the universe of tax returns filed by Massachusetts taxpayers.

The report is divided into two parts. Part I, **Income Tax Structure and Income Concepts**, describes the set of rules that defined the Massachusetts income tax system in 1995 and income concepts used in this report. It examines who was taxed, what types of income were taxed, what tax rates were applied and the major income tax law changes for tax year 1995. The section ends with a more in-depth discussion of the definitions used to measure the income of Massachusetts filers.

Part II, **Statistics of Income**, begins with highlights of tax year 1995 data and summary profiles of the average Massachusetts filer, the average non-joint filer and the average married joint filer. This is followed by a series of tables and charts containing the statistics of income -- total amounts, counts, averages and percentages of income, taxes, exemptions and deductions by category and income class. The tables are preceded by notes explaining the data and abbreviations used in them.

Following Part II is an **Appendix** which contains reproductions of the 1995 Massachusetts Form 1 and Form 1-NR/PY so that *SOI* data can be referenced to its source.

What's New in the *Statistics of Income*

Compared to the 1994 Statistics of Income, there have been only minor changes in the 1995 report. For the most part, these reflect changes made to tax forms in 1995. The changes are shown below.

- In 1995, Form ABC (the so-called “short form”) was eliminated, and taxpayers who were residents of Massachusetts for part of the year filed Form 1-NR/PY, not, as in previous years, Form 1.
- In 1995, rental, royalty, REMIC, partnership, S corporations, trust income/loss were combined in one line item on Form 1, not shown separately, as in previous years. Therefore, in Table 13 of this report, separate statistics for these categories are no longer shown.
- In 1995, alimony received was included in “other income”, and not reported separately, as it was in prior years. Therefore, Table 13 no longer includes statistics for alimony received.
- In 1995, only the rental deduction, and not total rent paid, was required to be shown on Form 1. Therefore, rent paid is no longer shown in Table 14.
- In 1995, several deductions that previously appeared separately on Form 1 were combined in Form Y, “Other Deductions”. These include allowable employee business expense, penalty on early savings withdrawal, alimony paid, and deductible amount of qualified contributory pension income from another state or political subdivision. Therefore, no separate statistics for these deductions are included in Table 14.
- In 1995, capital gains income and interest and dividend income did not appear separately on Form 1. The statistics for these two line items in Table 13 were therefore calculated by sampling the full data set.

I. INCOME TAX STRUCTURE AND INCOME CONCEPTS

This overview begins by describing the structure of the Massachusetts personal income tax, or the process by which one moves from all income potentially subject to taxation to taxable income. This description is followed by a discussion clarifying the differences between the income concepts explained below, those used to generate these statistics of income, and widely recognized income concepts such as the U.S. Census Bureau's "total money" income.

INCOME TAX STRUCTURE

Chart I-1 on the following page lists each of the steps taken to compute one's income tax liability in Massachusetts. These steps are discussed below.

Gross Income

Gross income is the total amount of income that is potentially subject to taxation. The amount of gross income an individual receives during the tax year generally determines whether a Massachusetts income tax return must be filed. Married couples and individuals who received gross income less than \$8,000 are not required to file a tax return. Nonresidents, however, are required to file a tax return if they received Massachusetts source income in excess of \$2,200 if single or \$4,400 if married filing jointly.

In tax year 1995, Massachusetts gross income was tied to the federal definition of gross income in effect on January 1, 1988. Not all income is included in gross income. For example, neither federal nor Massachusetts gross income includes certain transfer payments, such as public welfare assistance, Veterans' Administration disability payments, G.I. Bill education payments, and workers' compensation; gifts; and certain accident and life insurance payments.

Massachusetts gross income does not include certain items which are included in federal gross income and vice versa. Unlike federal gross income, Massachusetts gross income does not include interest on obligations of the U.S. government and social security benefits, while federal gross income includes part of the social security benefits of high income taxpayers. Also unlike federal gross income, Massachusetts gross income does include interest from obligations of states and their political subdivisions, other than Massachusetts and its political subdivisions; income earned by a resident from foreign employment and excluded from federal gross income; and certain contributions to tax-deferred annuities.

In tax year 1995, Massachusetts gross income was divided into two categories, Part A (investment income) and Part B (earned and other forms of income). Because Article 44 of the Massachusetts Constitution requires that all income of the same class be taxed at the same rate, Massachusetts applies flat tax rates to each category. In 1995, Part B income was taxed at the rate of 5.95%, while Part A income was taxed at 12%.* The specific types of income included in each category are listed in **Chart I-2**.

* In 1988 and prior years, Massachusetts gross income was divided into the same two income categories, Part B, taxed at 5% and Part A, taxed at 10%. In 1989, Part B income was divided into two classes: Part B taxed at 5.375% and Part C taxed at 5%. (See Chart 1-2 and footnote.) In 1990, the distinction between Part B and Part C income remained, but both income types were taxed at 5.95%. In addition, the Part A rate increased to 12% from its previous rate of 10%. In 1991, the distinction between Part B and Part C income was fully eliminated; Part B income was taxed at 6.25% and Part A income continued to be taxed at 12%. In 1992, the tax rate on Part B income was reduced from 6.25% to 5.95%. These rates were in effect for tax year 1995, the period covered by this report.

Chart I-1: Computation of Federal and Massachusetts Personal Income Taxes, 1995

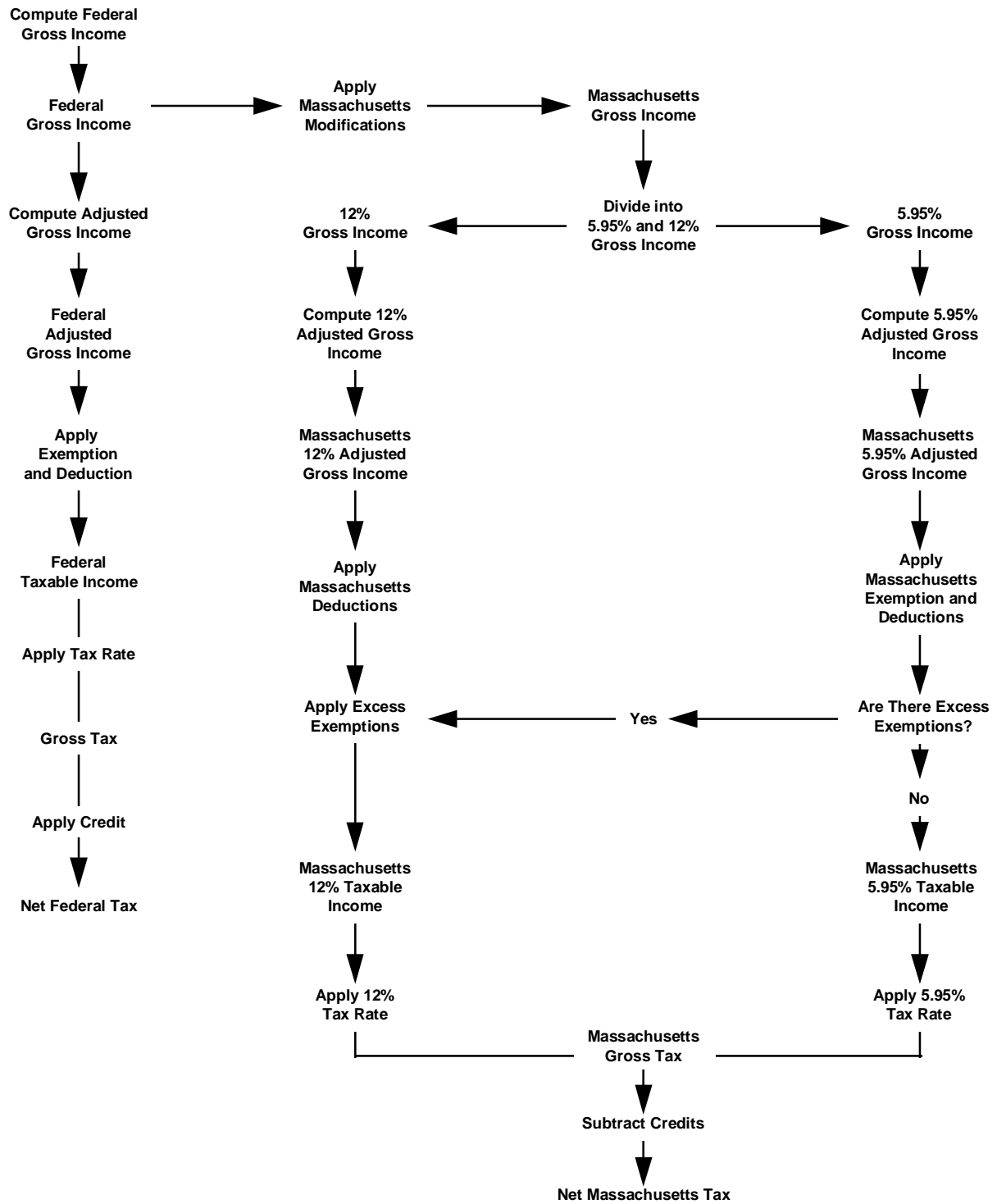


Chart I-2: Categories of Massachusetts Gross Income**Part A, 12% Income****Part B, 5.95% Income**

Interest (other than Mass. bank interest)

Dividends

Capital gains

Wages, tips and salaries

Business/profession/trade or farm income

Partnership and S corporation income

Royalty and REMIC income

Other income (winning, fees, etc.)

Pension and annuity income*

Alimony received*

Rental income from real estate*

Unemployment compensation*

Taxable IRA/Keogh distributions*

Massachusetts bank interest*

Massachusetts Adjusted Gross Income

Massachusetts Adjusted Gross Income (AGI) is an intermediate step between gross income and taxable income. It is equal to Massachusetts gross income after certain deductions or the sum of adjusted 5.95% and adjusted 12% income.

AGI is used to determine eligibility for No Tax Status (NTS), the level at which a filer has no tax liability. In 1995, the adjusted gross income threshold for NTS was \$8,000 for single filers, \$12,000 for married couples filing jointly and \$11,000 for head of household filers. Massachusetts Adjusted Gross Income is also used to determine the Limited Income Credit (LIC), a provision designed to benefit taxpayers who are slightly above the No Tax Status threshold. In 1995, the LIC was available to single filers with Massachusetts Adjusted Gross Income between \$8,000 and \$14,000, for couples filing jointly with income between \$12,000 and \$21,000, and for head of household filers with income between \$11,000 and \$19,250. Married taxpayers who file separate returns cannot benefit from either of these provisions.

Adjusted 5.95% Income

To reach adjusted 5.95% income, specific Part B income items are adjusted for the cost of producing the income. For example, adjusted 5.95% income includes business income after deductions for ordinary business expenses. Additional deductions are allowed against 5.95% income for alimony paid, allowable employee business expenses, the penalty on early savings withdrawal and contributory pension from another state or political subdivision. If allowed deductions are greater than gross 5.95%

* Classified separately as Part C income in 1989 and 1990. See previous footnote.

income, then adjusted 5.95% income is reported as a loss for 1995. In certain cases, the excess deductions may be applied against 12% income.

Adjusted 12% Income

Adjusted 12% income is the sum of adjusted interest and dividend income and adjusted capital gains income. To reach adjusted interest and dividend income, excess deductions from 5.95% income and a deduction for capital losses up to \$1,000 are applied against gross interest and dividend income. The excess deductions from 5.95% income can only be taken against capital gains, interest, and dividends that are derived from or connected with a trade or business. The deduction for capital losses up to \$1,000 is only available after all carry-over and current-year losses are expended against current-year capital gains. To reach adjusted capital gains, gross short and long-term capital gains are reduced by the remainder of excess deductions against 5.95% income and by previously unused capital losses. Taxpayers can then deduct 50% of their long-term gains net of any adjusted short-term losses. Because of this 50% deduction, in 1995 long-term capital gains were effectively taxed at 6%.

Taxable Income

Taxable income is Massachusetts Adjusted Gross Income after certain other deductions and exemptions have been taken. Deductions against adjusted gross 5.95% income include the deduction for payments made to social security and other government pension plans, the rental deduction, and the child care deduction. Exemptions from 5.95% income include the personal exemption, the dependent exemption, the exemption for persons aged 65 or over, the medical and dental expenses exemption, the exemption for the blind, and the adoption agency fee exemption. In addition, a separate exemption is allowed for Massachusetts bank interest.

Under most circumstances taxpayers are allowed to apply excess exemptions from 5.95% income against 12% income. Excess exemptions are available when total exemptions (less the Massachusetts bank interest exemption) are greater than 5.95% income after deductions.

For purposes of calculating tax, neither 5.95% nor 12% taxable income can be less than zero.

Tax Liability

Taxes owed are calculated by multiplying 5.95% taxable income by 0.0595 and 12% taxable income by 0.12. The total tax liability is then adjusted for tax credits and voluntary contributions.

Massachusetts Income Tax Law Changes for 1995

In most years there are a number of income tax law changes which alter or amend the various exemptions, deductions, credits, thresholds and concepts of income discussed above. The most significant tax law changes that affected Massachusetts income taxpayers in calendar year 1995 were the eligibility of No Tax Status and the Limited Income Credit for the Head of Household Filers and the adjustment of the Threshold for No Tax Status and Limited Income Credit. Generally, a head of household is a single filer with dependents. In 1995, Heads of households were entitled to a \$3,400 personal exemption, compared to \$2,200 for single filers. Taxpayers filing as heads of households were eligible for No Tax Status and the Limited Income Credit for tax year 1995. For tax year 1995, the income ceilings for No Tax Status and the Limited Income Credit were increased for married taxpayers filing jointly. Taxpayers filing jointly are eligible for No Tax Status if their Massachusetts AGI is less than \$12,000, plus \$1,000 per dependent. The Limited Income Credit was available to eligible taxpayers whose Mass. AGI was less than \$21,000, plus \$1,750 per dependent. Information about other tax law changes is available in the *1995 Massachusetts Tax Forms* or the *Guide to Filing Your 1995 Massachusetts Income Taxes*.

INCOME CONCEPTS

The income definition used to produce the statistics of income, Massachusetts *Net* Adjusted Gross Income, is different from Massachusetts Adjusted Gross Income, the income definition used as an intermediate step in determining tax due and eligibility for No Tax Status. In addition, federal and Massachusetts definitions of gross income differ from other common definitions of income, including the widely recognized U.S. Census Bureau definition of “total money” or household income. What follows is a discussion of these income concepts for the purpose of clarifying potential confusion over differences between each.

Massachusetts Net Adjusted Gross Income

Many of the statistics of income in this report are tabulated according to income class. These income classes are based not on Massachusetts Adjusted Gross Income (AGI), but on Massachusetts *Net* Adjusted Gross Income (Net AGI), which has been created from tax return line items specifically for the *Statistics of Income* in order to simplify the calculation and analysis of income statistics.

The main difference between Net AGI and AGI is the way each adjusts 5.95% income and combines it with 12% income when there is a 5.95% loss. In short, Net AGI is the sum of line items 10 from the 1995 Massachusetts Form 1 and the total of Schedules B and D, and the sum of the corresponding amounts from Forms 1-NR (see **Appendix**), or:

1. Massachusetts gross 5.95% income *or loss* after deduction of ordinary business expenses and certain other deductions related to the cost of producing income, but before deductions for alimony paid, allowable employee business expenses, penalties for early savings withdrawal, and contributory pension from another state or political subdivision, which are included in the definition of AGI. Also, Net AGI accounts for the Massachusetts bank interest exemption, which AGI does not.

plus

2. Adjusted gross 12% income.

On balance, filers' Net AGI is lower than their AGI. This is because Net AGI effectively allows *all* 12% income to be offset by 5.95% losses, unlike AGI which only allows 12% income connected with a trade or business to be offset by 5.95% losses. For most filers, the difference between Net AGI and AGI is quite small.

The following simplified example, displayed below, serves as a further illustration of the differences between AGI and Net AGI: A filer reports a 5.95% loss of (\$60,000) on line item 10, zero additional 5.95% deductions allowed under the definition of AGI, and positive 12% income of \$30,000 (not connected with a trade or business) on line item 21. He or she will have a negative Net AGI of (\$30,000) and a positive AGI of \$30,000, because none of the (\$60,000) 5.95% loss can be used to offset the positive 12% income. This example also demonstrates that some filers' AGI can exceed the NTS threshold (\$8,000 for single individuals and \$12,000 for married couples filing jointly), and thus incur a tax liability, even when Net AGI is below the NTS threshold.

Example

Calculation of Massachusetts Net Adjusted and Adjusted Gross Income

| | Mass. Net AGI | Mass. AGI |
|---------------------|---------------|------------|
| 5.95% Income (Loss) | (\$60,000) | (\$60,000) |
| Adjusted 12% Income | \$30,000 | \$30,000 |
| Total | (\$30,000) | \$30,000 |

NOTE: To simplify this comparison the example above assumes that the Mass. bank interest exemption and certain deductions allowable only in Mass. AGI are zero and that the 12% income is not connected with a trade or business.

Total Money Income Versus Massachusetts Gross Income

Gross income, the broadest concept of income used for Massachusetts and federal tax purposes, differs from other common definitions of income. The most widely recognized definition of income is the U.S. Bureau of the Census definition of "total money" income or household income. In the chart on the following page, the components of total money income are compared to those included in Massachusetts gross income. As shown in this diagram, there are two important distinctions between gross income and total money income.

First, total money income includes all government cash payments, many of which, like Social Security and public assistance payments, are not included in Massachusetts gross income. Because such transfer payments are an especially important source of income for low income households, total money income better represents the incomes of the poor, which Massachusetts gross income will tend to understate.

Second, unlike Massachusetts gross income, total money income does not include capital gains. Because capital gains tend to be a significant source of income for higher income households, total money income will tend to understate the incomes of the wealthy.

The arrows in the diagram indicate that most other components of total money income have counterparts in Massachusetts gross income. However, there generally are definitional differences between like components, which in some cases can be significant. One example is self-employment income. In total money income, self-employment income is defined as net income after the deduction of ordinary business expenses. In Massachusetts gross income, however, self-employment income is included *before* the deduction of such expenses.*

Total Money Income Versus Massachusetts Net Adjusted Gross Income

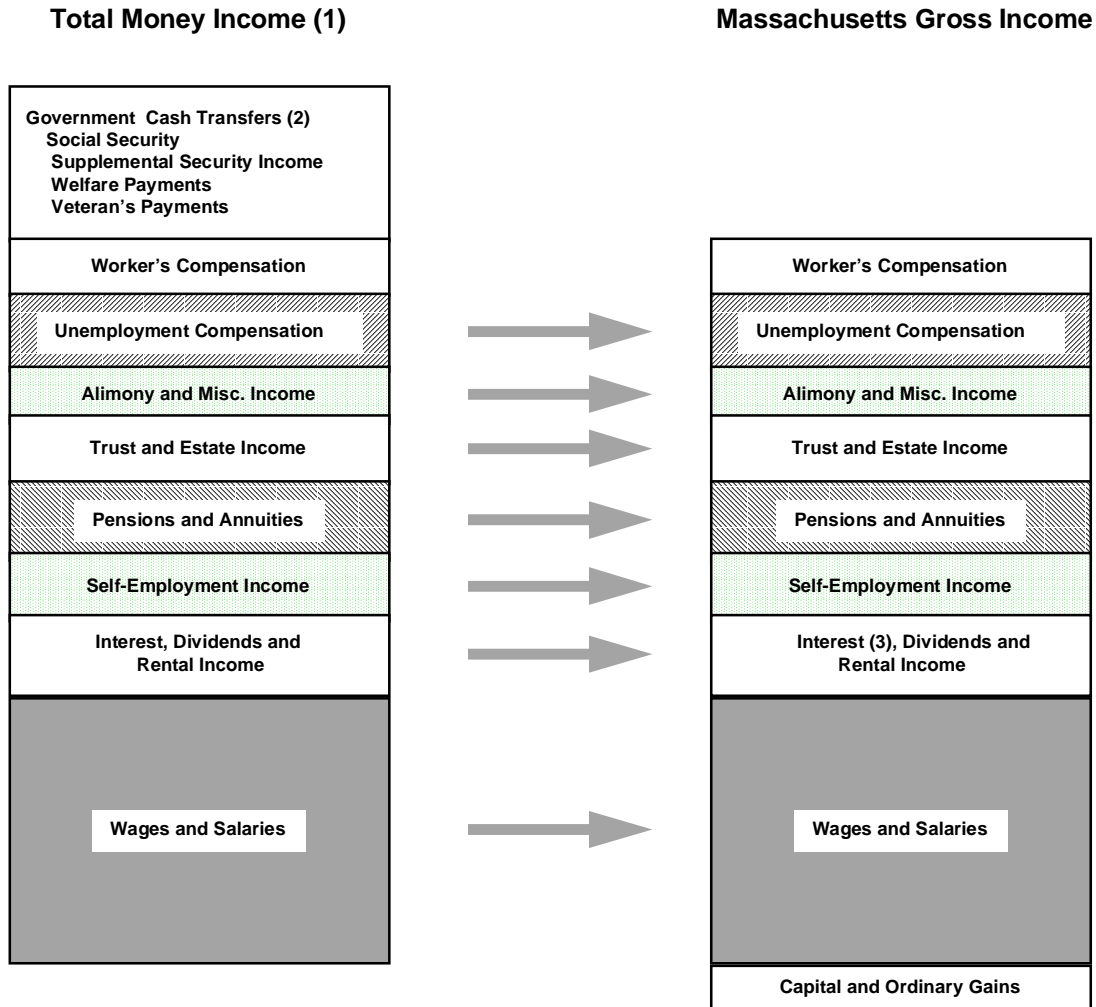
Massachusetts Net Adjusted Gross Income, the income measure used to produce the statistical tables of this report, is derived from Massachusetts gross income. As a result, many of the same distinctions between total money income and gross income also apply to Massachusetts Net Adjusted Gross Income.† Most importantly, like gross income, Massachusetts Net Adjusted Gross Income does not include most government cash payments and does include capital gains. For the reasons explained above, Massachusetts Net Adjusted Gross Income therefore tends to better represent the incomes of higher income filers than of lower income filers.

* Further information on total money income may be obtained from the following report: U.S. Bureau of the Census, Current Population Reports, Series P-60, No. 197, *Money Income in the United States: 1996 (With Separate Data on Valuation of Noncash Benefits)*, U.S. Government Printing Office, Washington, DC, September, 1997.

† Massachusetts Net Adjusted Gross Income is a somewhat closer approximation of total money income for two principal reasons: (1) similar to total money income, self-employment income and rental income are net of ordinary business expenses, and (2) capital gains are less than they would otherwise be because they are net of the 50% long-term capital deduction.

Chart I-3: Principal Components of Total Money Income and Massachusetts Gross Income

PRINCIPAL COMPONENTS OF:



An equivalent income component is included in both income concepts, but the definitions of the component are not an exact match.

- NOTES:**
- (1) The standard income definition used by the U.S. Bureau of the Census to measure the Income of persons, households and families.
 - (2) Some government cash transfers, such as government payments of worker's compensation, unemployment compensation and government employee pensions, are included in separate income categories. The value of non-cash transfers, such as food stamps and Medicaid, is not included in money income.
 - (3) Excludes interest earned on obligations of the United State, and the Commonwealth and its political subdivisions.

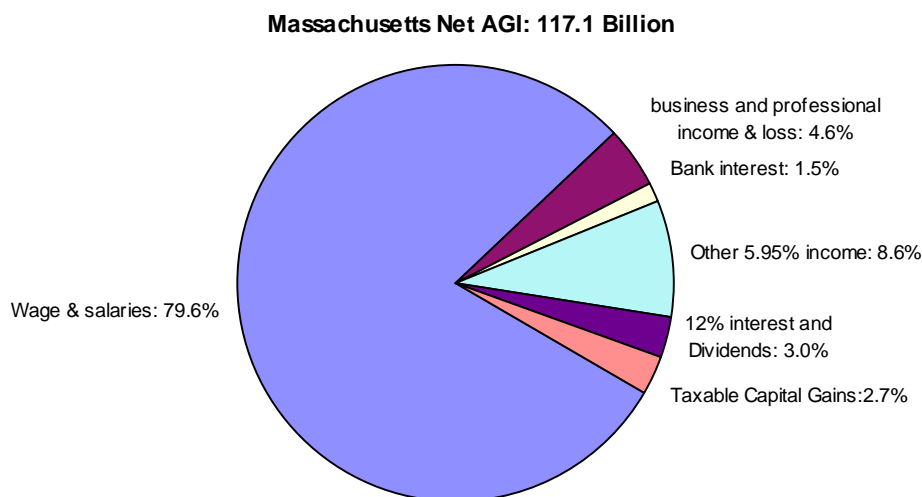
SOURCE: Massachusetts Department of Revenue

II. STATISTICS OF INCOME

1995 Highlights

- For 1995, a total of 2,925,210 returns were filed. Of these 48.3% were from single filers, 41.4% were from married couples filing joint returns, 2.0% were from married individuals filing separate returns, and 8.3% were from head of household filers. The number of returns filed was 3.48% higher than for 1994.
- Total 1995 Massachusetts Net AGI was \$117.1 billion. This was 9.5% higher than 1994 total Massachusetts Net AGI.
- Wages and salaries increased by 8.3% in 1995. In 1995, wages and salaries increased to \$93.2 billion from \$86.1 billion in 1994, an increase of \$7.1 billion.
- Wages and salaries were the single largest source of income, representing over 79.6% of all income reported.
- Chart II-1 below shows the relative importance of major types of income reported on Massachusetts income tax returns for tax year 1995. Business and professional income, Massachusetts bank interest and other types of 5.95% income, account for 14.7%, while 12% income from capital gains, interest and dividends account for 5.7%.

**Chart II-1: Massachusetts Income by Source,
As a Percent of Massachusetts Net AGI,
All Filers, 1995**



-
- The number of taxpayers age 65 and over increased. While the number of returns claiming at least one person 65 or older increased 10.1% to 335,190 from 1994 to 1995, the share of such returns rose by only 0.70% during this same period.

- Returns claiming No Tax Status decreased, but the number of returns claiming the Limited Income Credit increased. The number of returns claiming No Tax Status decreased by 5.6% to 444,980 in 1995. Returns claiming the related Limited Income Credit in 1995 increased by 50,915 or 18.9% to 320,178 returns or 10.9% of all returns.
- In 1995, filers who claimed part-year residents were required to file Form 1-NR/PY, not Form 1 as in prior years. If we omit this change, returns filed by nonresidents and part year residents increased. The number of returns filed by persons who claim residence outside of Massachusetts or part year residents increased by 34.42% to 301,852. Nonresidents' share of the tax returns show an increase of 2.38%.
- In 1995, positive business and professional income or sole proprietor income rose 7.4% and business losses increased 13.1%, compared with the 1994 levels. The net effect of the growth in income and losses was an increase in net business and professional income of 7.0% from the prior year.
- Incomes from rental and royalties, partnerships, S corporations, and trusts were combined together, and showed a positive income 6.3 billion, and a loss 2.2 billion, net income in this category thus was 4.1 billion.
- Pensions and annuities income showed an increase of 10.7% in 1995, from 2.8 billion to 3.1 billion.
- Combined income from the two categories, business and professional income, rentals, royalties, partnerships, S corporations and trust, showed growth of 8.1% and a increase in losses of 2.9%, for a total net increase of a 9.7% over 1994.
- Interest income from Massachusetts banks for 1995 showed an increase. For 1995, \$1.95 billion was reported as interest income from Massachusetts banks. After exemptions, income from Massachusetts banks was \$1.77 billion. The after-exemption interest rose almost \$0.45 billion or nearly 34.6% from 1994.
- Dividend and interest income taxed at 12% increased \$0.47 billion to \$3.55 billion in 1995. This was an increase of 15.4% from 1994.
- Taxable capital gains income greatly increased. In 1995, adjusted taxable capital gains increased to \$3.20 billion, from the \$2.26 billion reported in 1994. Taxable capital gains income was 41.4% higher than the amount reported in 1994.
- Taxable 5.95% income increased by 9.8% or \$8.3 billion to \$92.5 billion, taxable 12% income increased by 29.7% or \$1.5 billion to \$6.5 billion, and total taxes before credits increased by 12.0% or \$0.67 billion to \$6.3 billion in 1995.

Average Filer Profiles

Here we profile the average Massachusetts taxpayer, as well as the average non-joint filer and the average joint filer. In these profiles, all averages are calculated as the arithmetic mean, the total amount of income (or exemptions or credits) reported by taxpayers divided by the number of taxpayers reporting. At the end of this section, median income amounts are also reported. Median income is the amount of income at the center of the income distribution, with 50% of taxpayers reporting more income than the median, and 50% reporting less.

The Average Filer

A total of 2,925,210 returns were filed in 1995. The average Massachusetts filer reported Massachusetts Net Adjusted Gross Income of \$40,043. This was \$2,218 or 5.9% more than the average filer's 1994 income of \$37,825. Wages, tips, salaries, Massachusetts bank interest and other 5.95% income amounted to \$37,738 or 94.2% of the average filer's gross 1995 income. The average filer reported only \$2,305 in 12% income from capital gains, dividends and interest from sources other than Massachusetts banks.

After claiming \$6,470 in deductions and exemptions, the average filer had a total of \$33,850 in taxable income. This average Massachusetts filer owed taxes of \$1,881 for 5.95% income and \$268 for 12% income, for a total tax of \$2,149. The average filer was able to claim \$69 in tax credits, reducing the final tax bill to \$2,080. After taking all exemptions, deductions, and credits into consideration, the average taxpayer was taxed at an effective rate of 5.2%. * This is 0.1% higher than 5.1% effective rate of 1994.

At \$2,080 the average filer's final tax bill for 1995 was \$157 or 8.2% higher than the average filer's 1994 tax bill of \$1,923. This nominal increase resulted from the average filer's higher income. From 1992 to 1995 the average filer's earned income rose 11.9%, while total tax rose 19.5%, reflecting the higher total 12% income in 1995. The income and taxes of the average Massachusetts filer for 1992 through 1995 are summarized in **Table II-A**.

Table II-A: The Average Massachusetts Filer, 1992 - 1995

| | 1992 | 1993 | 1994 | 1995 |
|--------------------------|----------------|----------------|----------------|----------------|
| Part B (5.95%) Income | \$34,105 | \$34,434 | 35,938 | 37,738 |
| Part A (12%) Income | 1,678 | 1,871 | 1,887 | 2,305 |
| Total (Mass. Net AGI) | \$35,783 | \$36,305 | \$37,825 | \$40,043 |
| Tax After Credits | \$1,798 | \$1,844 | \$1,923 | \$2,080 |
| Part B Tax Rate | 5.95% | 5.95% | 5.95% | 5.95% |
| Part A Tax Rate | 12.00% | 12.00% | 12.00% | 12.00% |

Notes: Detail may not add to total because of rounding. Average deductions and exemptions are greater than the difference between total income and taxable income, because the deductions and exemptions of some taxpayers exceed their total income. Similarly, some taxpayers have excess credits, so that the average credits are greater than the difference between tax liability before credits and after credits.

*The effective rate is calculated by dividing tax after credits by Massachusetts Net Adjusted Gross Income.

The Average Non-joint (Single, Married filing separately, Head of household) Filers

In 1995, 1,715,691 Massachusetts income tax returns, or 58.7% of all filings, were from single individuals, married individuals filing separately and head of household individuals. The average Massachusetts non-joint filer reported \$21,137 in 5.95% income and \$1,121 in 12% income, for a total Massachusetts Net Adjusted Gross Income of \$22,258. After claiming \$4,743 in deductions and exemptions, the average non-joint filer had a total taxable income of \$17,630. This filer's 1995 income tax liability was \$984 for 5.95% income and \$132 for 12% income. The average non-joint filer claimed \$47 in tax credits, reducing the final state income tax bill to \$1,069. In 1995, the average non-joint filer's effective tax rate was 4.8%.

The Average Joint Filer

In 1995, 1,209,519 Massachusetts tax returns, or 41.4% of all state income tax returns, were filed by married couples filing jointly. The average Massachusetts joint filer reported a Massachusetts Net Adjusted Gross Income of \$65,270 of which \$61,286 was 5.95% income and \$3,984 was 12% income. The average joint filer saw an increase of 7.4% in Massachusetts Net Adjusted Gross income in 1995. For 1995, the average joint return claimed \$8,914 in total deductions and exemptions, had taxable income of \$56,857 and accrued a total tax liability of \$3,615, of which \$3,155 was 5.95% tax and \$461 was 12% tax. The average couple filing a joint return claimed \$101 in credits from their tax bill, for a final Massachusetts income tax of \$3,514. The average joint filers' effective tax rate for 1995 is 5.4%, 0.1% higher than 1994.

The main characteristics of the average Massachusetts filer overall, the average non-joint filer and the average joint filer are summarized below in **Table II-B**. As shown below, the average joint filer received an income that is nearly three times higher than that of the average non-joint filer and paid three times more in taxes than the average non-joint filer.

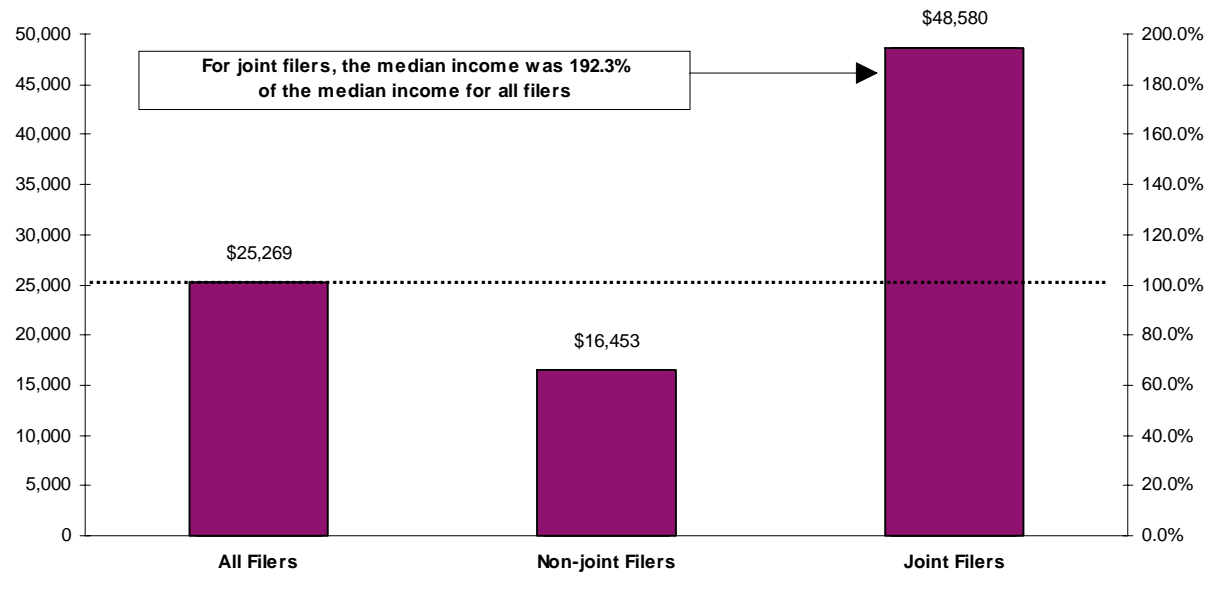
| Table II-B: Comparison of Average Filers in 1995 | | | |
|---|---------------|-------------------------|---------------------|
| Items | Average Filer | Average Non-joint Filer | Average Joint Filer |
| 5.95% Income | \$ 37,738 | \$ 21,137 | \$ 61,286 |
| 12% Income | 2,305 | 1,121 | 3,984 |
| Total (Mass. Net AGI) | 40,043 | 22,258 | 65,270 |
| Deductions and Exemptions | 6,470 | 4,743 | 8,914 |
| Total Taxable Income | 33,850 | 17,630 | 56,857 |
| 5.95% Tax | 1,881 | 984 | 3,155 |
| 12% Tax | 268 | 132 | 461 |
| Credits | 69 | 47 | 101 |
| Tax After Credits | 2,080 | 1,069 | 3,514 |
| Effective Tax Rate | 5.2% | 4.8% | 5.4% |

Notes: Detail may not add to total because of rounding. Average deductions and exemptions are greater than the difference between total income and taxable income, because the deductions and exemptions of some taxpayers exceed their total income. Similarly, some taxpayers have excess credits, so that the average credits are greater than the difference between tax liability before credits and after credits.

Median Income

Median income is the amount of income at the center of the income distribution, with 50% of taxpayers reporting more income than the median, and 50% reporting less. In 1995, the median Massachusetts Net AGI reported was \$25,269.

Chart II-2: Comparison of Median Income, Tax Year 1995



SOI Tables, Charts, and Explanatory Notes

This section consists of 64 statistical tables and 2 charts. Below are general notes on the data upon which the tables are based; definitions of terms, abbreviations and symbols used in the tables; and notes to which readers should refer when reviewing specific tables.

General

- Tax return data used in the *Statistics of Income* reflect the information on tax returns filed with the Massachusetts Department of Revenue. This includes all timely filed returns and returns filed under extension. The data do not reflect any changes that may have been made or that are likely to be made in the future as a result of audits. This is of particular relevance for high-income tax returns. Because of the greater complexity of these returns, there is a higher probability of error and more room for disagreement about the proper interpretation of tax laws.
- Obviously, the tax return data used in the preparation of this report do not capture the incomes of those who do not submit returns. As a result, the statistics for the lowest income classes tend to be understated as a measure taken from the entire population. This is because individuals and married couples filing jointly, who receive gross income less than \$8,000 generally are not required to file a Massachusetts income tax return, although some do file to claim a refund.
- Tax law and tax form changes may affect the year-to-year comparability of the data.
- Detail may not add to totals because of rounding.
- A seeming inconsistency in the tables which display tax is that some tax liability is reported in the lowest income class (under \$5,000). Since the Massachusetts Adjusted Gross Income threshold for No Tax Status (NTS) is \$8,000 for single filers and \$12,000 for joint filers, it might seem that there should not be any tax paid by this income group.

However, as explained in the **Income Concepts** section of Part I of this report, the income classes used in these tables are based on Massachusetts *Net* Adjusted Gross Income, not on Massachusetts Adjusted Gross Income (AGI), which is calculated differently for the purpose of determining eligibility for No Tax Status. The key difference is that unlike AGI, which only allows 12% income connected with a trade or business to be offset by 5.95% losses, Net AGI allows *all* 12% income to be offset by 5.95% losses. As a result of this difference, under certain circumstances AGI can exceed the NTS threshold even when Net AGI is below the NTS threshold and/or negative. Thus, filers can have a Net AGI below \$5,000 and still incur a tax liability.

The vast majority of individuals in the class with income below \$5,000 reported low income from both the 5.95% and 12% categories and had no tax liability. Most of the tax reported in that class was reported by a small number of taxpayers who had substantial amounts of positive 12% income accompanied by large 5.95% losses. Also, a small amount of the tax reported in the lowest income brackets is accounted for by married taxpayers filing separate (MFS) returns, to whom No Tax Status provisions do not extend.

Terms, Abbreviations and Symbols

The following definitions reflect Massachusetts tax law in effect for taxable years beginning on or after January 1, 1994 and before January 1, 1995. For further clarification of the terminology used in this report, please refer to the Massachusetts 1994 Income Tax Forms in the **Appendix**, and to Chapter 62 of the *Massachusetts General Laws*.

| | |
|-----------------------------------|---|
| # | Data not reported to maintain taxpayer confidentiality. |
| -- | Data not available for publication. |
| 5.95% Income | See Part B Income. |
| 12% Income | See Part A Income. |
| 65-and-Over Exemption..... | A reduction of \$700 per person from adjusted gross income which taxpayers aged 65 and over receive. |
| Capital Asset | Generally, all property used for personal purposes or investment such as a personal residence or corporate stock. Capital assets do not include property held mainly for sale to customers or other property used in a trade or business. |
| Capital Gain or Loss | Profit or loss from the sale or exchange of capital assets. In the tables of this report, the term capital gain generally refers to Massachusetts adjusted capital gains, after the 50% deduction for long-term gains. |
| Credit .. | An amount which a taxpayer may directly offset against the tax determined on taxable income. |
| Deduction..... | An amount which a taxpayer is allowed to subtract from income. |
| Dependent..... | One who legally relies on a taxpayer for financial support. Generally, for Massachusetts tax purposes, a person is considered a dependent if he or she can be claimed as such on the taxpayer's federal income tax return. In a few cases, the number of dependents claimed for Massachusetts purposes and for U.S. purposes may differ. For U.S. tax purposes, a dependent exemption is not allowed for a person who would otherwise be a dependent but who files his/her own income tax return and claims a personal exemption. For Massachusetts tax purposes, a dependent exemption can be claimed for such a person. |
| Dependent Exemption | A reduction of \$1,000 per dependent from adjusted gross income. |
| Excess Revenue Credit (ERC) | Reduction in tax given to eligible taxpayers when state revenues exceed legal tax limit. This credit has not been available to taxpayers since 1992. |
| Exemption | An amount which is allowed as a reduction to adjusted gross income in calculating taxable income. |
| Filer, Filing Unit | An individual or married couple that submits an income tax return. |

| | |
|--|---|
| <i>Filing Threshold</i> | The income level at or above which a taxpayer is required to file a return. The filing threshold for married or single residents is gross income of \$8,000. Nonresidents are required to file a return if they receive Massachusetts source income in excess of the personal exemption multiplied by the ratio of Massachusetts income to total income. Minimally, this means that nonresidents must file if they receive Massachusetts source income in excess of \$2,200 if single, or \$4,400 if married filing jointly. The filing threshold may be much lower, however, if the nonresident earns only a small portion of income in Massachusetts. |
| <i>Gross Income</i> | All employee compensation; business, professional, or partnership income; rent, royalty, and real estate income; taxable pensions and annuities; alimony; interest and dividends; capital gains; gambling winnings; unemployment compensation; taxable portion of scholarships and fellowships; and all other income available for taxation. |
| <i>Head of Household</i> | A tax return status available to a married or unmarried head of household. |
| <i>Legal Residence</i> | The term 'legal residence' denotes the place of one's permanent home and to which, whenever one is absent, one has the intention of returning. Generally, the locale where the most important family, social, economic, political, and religious activities take place. |
| <i>Limited Income Credit (LIC)</i> | Special tax reduction given to eligible filers with Mass. Adjusted Gross Income between \$8,000 and \$14,000 if single, and between \$12,000 and \$21,000 if filing jointly. When determining eligibility for this credit, part-year residents must also include income received while a nonresident, while nonresident filers must include income from non-Massachusetts sources. |
| <i>Married Filing Jointly</i> | The tax return status of a married person who submits one tax return together with his or her spouse. |
| <i>Married Filing Separately (MFS)</i> | The tax return status of a married person who submits a return separately from his or her spouse. |
| <i>Massachusetts Adjusted Gross Income (Mass. AGI)</i> | An intermediate step between gross income and taxable income that reflects allowable deductions for certain expenses related to income production, losses and other items. All exemptions and other deductions are not allowed in the calculation of Mass. AGI. Mass. AGI is used to determine eligibility for No Tax Status and the Limited Income Credit. |
| <i>Massachusetts Bank Interest</i> | Interest received from Massachusetts bank deposits. Massachusetts bank interest is taxed at a rate of 5.95 percent. |

| | |
|--|---|
| <i>Massachusetts Net Adjusted Gross Income (Mass. Net AGI)</i> | Massachusetts gross 5.95% income after deduction of ordinary business expenses and certain other deductions related to the cost of producing income, and net of Massachusetts bank interest exemption (Massachusetts Form 1, Item 12), plus adjusted gross 12% income from interest, dividends, and capital gains (Massachusetts Form 1, Item 36). Mass. Net AGI is used solely to produce the Massachusetts <i>Statistics of Income</i> . It is distinct from Mass. AGI, which is used to determine eligibility for No Tax Status and the Limited Income Credit. |
| <i>Median Income</i> | The amount of the middle value in a distribution of income, above and below which lie an equal number of values. |
| <i>NA</i> | Not Applicable |
| <i>No Tax Status (NTS)</i> | The level below which no tax is imposed on a taxpayer. A single taxpayer qualifies if his or her Mass. Adjusted Gross Income is \$8,000 or less. A husband and wife filing jointly qualify if their Mass. Adjusted Gross Income is \$12,000 or less. When determining eligibility for No Tax Status, part-year residents must also include income received while a nonresident, while nonresident filers must include income from non-Massachusetts sources. |
| <i>Nonresident (NR)</i> | One who maintains a legal residence outside of Massachusetts but receives income from Massachusetts sources. |
| <i>Part A Income</i> | Dividends, capital gains, and interest from sources other than Massachusetts banks. Part A income is taxed at a rate of twelve percent. |
| <i>Part B Income</i> | Income from employment, profession, trade or business, trusts, pensions, annuities, Massachusetts bank interest, IRA/Keogh distributions, rental income or loss from real estate, unemployment compensation, alimony income winnings, and certain other sources. Part B income is taxed at a rate of 5.95 percent. |
| <i>PTNRSP</i> | Partnership |
| <i>Part-Year Resident</i> | One who has maintained a legal residence in Massachusetts for only part of the tax year. |
| <i>Personal Exemption</i> | A reduction in taxable income of \$2,200 (\$4,400 for joint filers, \$3,400 for head of household) which all taxpayers receive. |
| <i>Resident</i> | One who maintains a legal residence in Massachusetts. |
| <i>Single Filer</i> | An individual who submits a tax return for himself or herself. |
| <i>Tax Burden Ratio</i> | The proportion of Massachusetts net adjusted gross income used to pay taxes. |
| <i>Tax Liability</i> | The amount of tax that a taxpayer is required to pay for a given year. Generally, in this report tax liability refers to tax liability before credits unless otherwise specified. |

| | |
|---------------------------------|---|
| <i>Tax Year</i> | The year in which income subject to tax is received. This usually corresponds to the calendar year. |
| <i>Taxable Income</i> | Amount to which the tax rates are applied in computing tax liability before credits, after subtracting allowable deductions and exemptions. For purposes of calculating tax, deductions and exemptions cannot reduce taxable income to less than zero dollars. |
| <i>Total Money Income</i> | The standard income definition used by the U.S. Bureau of the Census to measure the income of persons, households, and families. Includes money wages or salary, net income from self-employment, Social Security or railroad retirement income, Supplemental Social Security income, public assistance payments, interest, dividends, royalties, net rental income, veteran's payments, unemployment or worker's compensation, pensions, and other periodic cash income. Excludes receipts from the following sources: money received (including capital gains) from the sale of property, such as stocks, bonds, a house, or a car (unless the person was engaged in the business of selling such property, in which case the net proceeds would be counted as income from self-employment); withdrawals of bank deposits; money borrowed; tax refunds; gifts; and lump-sum inheritances or insurance payments. Also excludes the value of non-cash benefits and transfers, such as food stamps, health benefits, and subsidized housing. |

Notes to Specific Tables

| Table | Item | Explanatory Note |
|-------------------|----------------------|--|
| Table II-1 | Applicable Tax Rates | In 1988 and prior years, Massachusetts gross income was divided into two income categories, Part B, taxed at 5% and Part A, taxed at 10%. In 1989, Part B income was divided into two classes: Part B (wages, tips and salaries; business, profession, trade or farm income; partnership and S corporation income; other income such as winnings, fees, etc.) taxed at 5.375% and Part C (pension and annuity income; alimony received; rental income from real estate; unemployment compensation; taxable IRA/Keogh distributions; and Massachusetts bank interest) taxed at 5%. In 1990, the distinction between Part B and Part C income remained, but both categories were taxed at 5.95%. In addition, the Part A rate increased to 12% from its previous rate of 10%. In 1991, the distinction between Part B income and Part C income was fully eliminated and Part B income was taxed at 6.25% and Part A income continued to be taxed at 12%. In 1992, the tax rate on Part B income was reduced from 6.25% to 5.95%, and Part A income continued to be taxed at 12%. |
| | (C) | Denotes an income item classified as Part C income in 1989 and 1990 and subject to a 5% tax rate in 1989 and a 5.95% rate in 1990. (See above.) |

| Table | Item | Explanatory Note |
|-------------------|---|---|
| Table II-1 | Partnership, S Corporation, and Trust Income (Loss) | Beginning in 1989, the rental income (loss) from real estate of partnerships, S corporations, and trusts, which previously was included in this category, is included in Rents & Royalties Income (Loss). |
| | Massachusetts Bank Interest | Beginning in 1989, Massachusetts Bank Interest includes interest on all Massachusetts bank deposits. Prior to 1989, interest from Massachusetts term or time deposits with a principal amount of \$100,000 or more was instead treated as Part A income. This treatment was ended by a November 1989 court decision. |
| | Interest After Exemption | Massachusetts bank interest after the allowable exemptions. The maximum exemptions are \$100 for individual returns and \$200 for joint returns. |
| | Unemployment Compensation | In 1988 and prior years, taxable unemployment compensation is included in Other 5.95% Income. |
| | Other 5.95% Income | For 1992, this category includes income such as winnings, fees, and taxable IRA/Keogh distributions, and other income not reported elsewhere on the Massachusetts return. For 1989, this category includes the following types of income taxed at 5.375%: winnings, fees, prizes and awards, ordinary net gain or loss, rental income or loss from tangible personal property and other income reported on U.S. 1040, line 22 not reported elsewhere on the Massachusetts return; and taxable IRA/Keogh distributions, taxed at 5%. In 1988 and prior years, rental income or loss from tangible property is included in Rents & Royalties Income (Loss). In 1988 and prior years, other 6.25% income includes unemployment compensation. |
| | Total Non-Wage and Salary Income | Total 5.95% income, excluding wages and salaries. Does not include non-Massachusetts bank interest, dividends, or capital gains, which are in the 12% income category. |
| | Capital Gains | Adjusted long- and short-term gains, after the applicable deduction for long-term gains. Beginning in 1983, the long-term deduction is 50%. |
| | Total Deductions, Total Exemptions | The total amount of deductions or exemptions available to filers for the purpose of reducing taxable income. Because some filers have deductions and exemptions which exceed the income against which they can be applied, some amounts of deductions and exemptions, in effect, go unused. |
| | Total Credits | The total amount of credits available to filers for the purpose of reducing tax liability. Because some filers have credits which exceed the tax liability against which they can be applied, some amounts of credits, in effect, go unused. |

| Table | Item | Explanatory Note |
|--------------------|-----------------------------|--|
| Table II-2 | No Tax Status | The method used to determine the number of No Tax Status filers in the years 1986 to 1994 differs from the method used for prior years. The method used for years prior to 1986 slightly understates the number of filers claiming No Tax Status. The methodology used for 1986 and subsequent years accurately reflects the number of No Tax Status filers. |
| Table II-13 | | See notes to Table II-1. |
| Table II-14 | Rent Paid, Rental Deduction | Excludes qualified Massachusetts rent paid by nonresident filers, but includes the rental deductions reported by nonresident filers. |
| | Early Savings Withdrawal | Deduction for penalties on early savings withdrawals. |
| | Exemption Items | The individual exemption items reported by nonresident filers are before apportionment to Massachusetts. However, in Tables II-1, II-6, II-7, and II-8, Total Exemptions are after nonresident apportionment. |
| Table II-20 | Taxable Capital Gains | Adjusted long- and short-term gains, after the 50% deduction for long term gains. |

Massachusetts Individual Income Tax Statistics/1995

Table II-1 Selected Income and Tax Items for Selected Years, 1985-1995
(Dollar amounts are in Thousands)

| ITEM | | 1985 | 1991 | 1992 | Percent Change 1991-1992 | 1993 | Percent Change 1992-1993 |
|--|---------------------|---------------|---------------|---------------|--------------------------------|---------------|--------------------------------|
| NUMBER OF ALL RETURNS | | 2,809,134 | 2,832,467 | 2,819,224 | -0.47 % | 2,840,501 | 0.75 % |
| 5.95% INCOME | | | | | | | |
| | Applicable Tax Rate | 5.375% | 6.25% | 5.95% | NA | 5.95% | NA |
| Wages & Salaries | Number of Returns | 2,437,253 | 2,453,094 | 2,438,873 | -0.58 | 2,468,480 | 1.21 |
| | Amount | \$ 56,115,913 | \$ 77,249,418 | \$ 81,076,782 | 4.95 | \$ 83,488,720 | 2.97 |
| Business/Profession Income | Number of Returns | 234,626 | 277,948 | 292,651 | 5.29 | 303,653 | 3.76 |
| | Amount | \$ 3,310,066 | \$ 4,522,942 | \$ 4,972,066 | 9.93 | \$ 5,189,616 | 4.38 |
| Business/Profession Loss | Number of Returns | -- | 73,595 | 72,917 | -0.92 | 71,669 | -1.71 |
| | Amount | \$ -318,208 | \$ -436,203 | \$ -397,473 | 8.88 | \$ -385,766 | 2.95 |
| Rents(c) & Royalties/Ptnsp/S-corp/Trust Income | Number of Returns | -- | -- | -- | NA | -- | NA |
| | Amount | \$ 1,472,742 | \$ 4,084,952 | \$ 4,797,015 | 17.43 | \$ 4,967,864 | 3.56 |
| Rents(c) & Royalties/Ptnsp/S-corp/Trust Loss | Number of Returns | -- | -- | -- | NA | -- | NA |
| | Amount | \$ -2,083,094 | \$ -2,776,628 | \$ -2,529,366 | 8.91 | \$ -2,474,075 | 2.19 |
| Pensions & Annuities(c) | Number of Returns | 278,005 | 344,953 | 345,749 | 0.23 | 324,990 | -6.00 |
| | Amount | \$ 1,297,602 | \$ 2,465,237 | \$ 2,687,110 | 9.00 | \$ 2,663,717 | -0.87 |
| Mass. Bank Interest(c) | Number of Returns | 1,894,997 | 1,961,481 | 1,860,315 | -5.16 | 1,794,843 | -3.52 |
| | Amount | \$ 3,409,628 | \$ 3,632,125 | \$ 2,347,823 | -35.36 | \$ 1,673,038 | -28.74 |
| Interest After Exemption(c) | Number of Returns | -- | 1,297,795 | 1,123,484 | -13.43 | 967,601 | -13.87 |
| | Amount | \$ 3,174,973 | \$ 3,394,369 | \$ 2,132,388 | -37.18 | \$ 1,477,715 | -30.70 |
| Unemployment Compensation(c) | Number of Returns | -- | 329,245 | 318,569 | -3.24 | 273,007 | -14.30 |
| | Amount | -- | \$ 1,187,172 | \$ 1,390,996 | 17.17 | \$ 1,038,657 | -25.33 |
| Other 5.95% Income | Number of Returns | -- | 236,583 | 224,390 | -5.15 | 248,872 | 10.91 |
| | Amount | \$ 1,133,419 | \$ 1,301,323 | \$ 1,886,634 | 44.98 | \$ 1,706,633 | -9.54 |
| Total 5.95% Income | Number of Returns | 2,794,619 | 2,816,173 | 2,800,086 | -0.57 | 2,816,816 | 0.60 |
| | Amount | \$ 64,230,212 | \$ 91,128,594 | \$ 96,150,489 | 5.51 | \$ 97,808,928 | 1.72 |
| Total Non-Wage & Salary Income | Number of Returns | -- | -- | -- | NA | -- | NA |
| | Amount | \$ 8,114,299 | \$ 13,879,176 | \$ 15,073,707 | 8.61 | \$ 14,320,208 | -5.00 |
| Total Exemptions | Number of Returns | 2,807,451 | 2,828,641 | 2,813,769 | -0.53 | 2,831,558 | 0.63 |
| | Amount | \$ 9,857,277 | \$ 11,009,611 | \$ 10,991,206 | -0.17 | \$ 11,041,247 | 0.46 |
| Total Deductions | Number of Returns | 2,388,988 | 2,347,571 | 2,335,000 | -0.54 | 2,352,627 | 0.75 |
| | Amount | \$ 5,488,330 | \$ 6,544,324 | \$ 6,656,855 | 1.72 | \$ 6,786,247 | 1.94 |
| Taxable 5.95% Income | Number of Returns | -- | 2,243,821 | 2,230,657 | -0.59 | 2,236,449 | 0.26 |
| | Amount | \$ 49,628,763 | \$ 74,430,346 | \$ 78,877,469 | 5.97 | \$ 80,732,387 | 2.35 |
| 5.95% Tax | Number of Returns | 2,375,146 | 2,243,821 | 2,230,657 | -0.59 | 2,236,449 | 0.26 |
| | Amount | \$ 2,667,546 | \$ 4,651,897 | \$ 4,693,209 | 0.89 | \$ 4,803,577 | 2.35 |
| 12% INCOME | | | | | | | |
| | Applicable Tax Rate | 10.75% | 12% | 12% | NA | 12% | NA |
| Interest & Dividends | Number of Returns | 661,596 | 728,713 | 744,848 | 2.21 | 760,086 | 2.05 |
| | Amount | \$ 2,568,506 | \$ 3,029,358 | \$ 3,003,241 | -0.86 | \$ 3,043,894 | 1.35 |
| Capital Gains | Number of Returns | 248,054 | 220,951 | 268,746 | 21.63 | 337,429 | 25.56 |
| | Amount | \$ 3,122,969 | \$ 1,435,210 | \$ 1,727,393 | 20.36 | \$ 2,270,298 | 31.43 |
| Total 12% Income | Number of Returns | -- | 748,931 | 766,876 | 2.40 | 785,537 | 2.43 |
| | Amount | \$ 5,691,475 | \$ 4,464,568 | \$ 4,730,634 | 5.96 | \$ 5,314,192 | 12.34 |
| Taxable 12% Income | Number of Returns | -- | 640,737 | 649,018 | 1.29 | 677,317 | 4.36 |
| | Amount | \$ 5,495,693 | \$ 4,214,988 | \$ 4,452,272 | 5.63 | \$ 5,006,033 | 12.44 |
| 12% Tax | Number of Returns | 641,791 | 640,737 | 649,018 | 1.29 | 677,317 | 4.36 |
| | Amount | \$ 590,787 | \$ 505,799 | \$ 534,273 | 5.63 | \$ 600,724 | 12.44 |
| Total Tax Before Credits | Number of Returns | 2,418,311 | 2,267,884 | 2,256,602 | -0.50 | 2,265,835 | 0.41 |
| | Amount | \$ 3,258,333 | \$ 5,157,695 | \$ 5,227,482 | 1.35 | \$ 5,404,302 | 3.38 |
| Total Credits | Number of Returns | -- | 374,188 | 367,570 | -1.77 | 357,479 | -2.75 |
| | Amount | 45,071 | \$ 140,657 | \$ 199,233 | 41.64 | \$ 167,314 | -16.02 |
| Total Tax After Credits | Number of Returns | -- | 2,266,517 | 2,255,140 | -0.50 | 2,264,274 | 0.41 |
| | Amount | -- | \$ 5,017,380 | \$ 5,067,586 | 1.00 | \$ 5,237,289 | 3.35 |

Source: Massachusetts Department of Revenue

Note: Detail may not add to total because of rounding. See Notes to Part II Tables.

Massachusetts Individual Income Tax Statistics/1995

Table II-1 Selected Income and Tax Items for Selected Years, 1985-1995
(Dollar amounts are in Thousands)

| ITEM | | 1994 | Percent Change 1993-1994 | 1995 | Percent Change 1994-1995 | Total Percent Change 1985-1995 | Annual Avg. Percent Change 1985-1995 |
|--|-------------------|----------------|--------------------------------|----------------|--------------------------------|---|---|
| NUMBER OF ALL RETURNS | | 2,826,870 | -0.48 % | 2,925,210 | 3.48 % | 4.13 % | 0.41 % |
| 5.95% INCOME | | | | | | | |
| Applicable Tax Rate | | 5.95% | NA | 5.95% | NA | NA | NA |
| Wages & Salaries | Number of Returns | 2,462,241 | -0.25 | 2,549,157 | 3.53 | 4.59 | 0.45 |
| | Amount | \$ 86,075,058 | 3.10 | \$ 93,224,739 | 8.31 | 66.13 | 5.21 |
| Business/Profession Income | Number of Returns | 312,851 | 3.03 | 322,444 | 3.07 | 37.43 | 3.23 |
| | Amount | \$ 5,402,094 | 4.09 | \$ 5,800,845 | 7.38 | 75.25 | 5.77 |
| Business/Profession Loss | Number of Returns | 71,324 | -0.48 | 75,884 | 6.39 | NA | NA |
| | Amount | \$ -390,187 | -1.15 | \$ -441,277 | -13.09 | -38.68 | 4.77 |
| Rents(c) & Royalties/Ptnsp/S-corp/Trust Income | Number of Returns | -- | NA | 204,817 | NA | NA | NA |
| | Amount | \$ 5,765,773 | 16.06 | \$ 6,272,590 | 8.79 | 325.91 | 15.59 |
| Rents(c) & Royalties/Ptnsp/S-corp/Trust Loss | Number of Returns | -- | NA | 204,228 | NA | NA | NA |
| | Amount | \$ -2,165,695 | 12.46 | \$ -2,187,800 | -1.02 | -5.03 | 0.51 |
| Pensions & Annuities(c) | Number of Returns | 323,356 | -0.50 | 343,385 | 6.19 | 23.52 | 2.13 |
| | Amount | \$ 2,831,516 | 6.30 | \$ 3,134,967 | 10.72 | 141.60 | 9.22 |
| Mass. Bank Interest(c) | Number of Returns | 1,730,607 | -3.58 | 1,749,083 | 1.07 | -7.70 | -0.80 |
| | Amount | \$ 1,496,052 | -10.58 | \$ 1,954,612 | 30.65 | -42.67 | -5.41 |
| Interest After Exemption(c) | Number of Returns | 895,099 | -7.49 | 941,841 | 5.22 | NA | NA |
| | Amount | \$ 1,311,598 | -11.24 | \$ 1,765,061 | 34.57 | -44.41 | -5.70 |
| Unemployment Compensation(c) | Number of Returns | 226,940 | -16.87 | 217,946 | -3.96 | NA | NA |
| | Amount | \$ 749,400 | -27.85 | \$ 705,159 | -5.90 | NA | NA |
| Other 5.95% Income | Number of Returns | 256,324 | 2.99 | 271,307 | 5.85 | NA | NA |
| | Amount | \$ 1,870,182 | 9.58 | \$ 2,117,200 | 13.21 | 86.80 | 6.45 |
| Total 5.95% Income | Number of Returns | 2,801,955 | -0.53 | 2,897,699 | 3.42 | 3.69 | 0.36 |
| | Amount | \$ 101,593,156 | 3.87 | \$ 110,391,484 | 8.66 | 71.87 | 5.56 |
| Total Non-Wage & Salary Income | Number of Returns | -- | NA | -- | NA | NA | NA |
| | Amount | \$ 15,518,098 | 8.37 | \$ 17,166,745 | 10.62 | 111.56 | 7.78 |
| Total Exemptions | Number of Returns | 2,820,753 | -0.38 | 2,918,975 | 3.48 | 3.97 | 0.39 |
| | Amount | \$ 11,212,995 | 1.56 | \$ 11,628,993 | 3.71 | 17.97 | 1.67 |
| Total Deductions | Number of Returns | 2,399,037 | 1.97 | 2,632,040 | 9.71 | 10.17 | 0.97 |
| | Amount | \$ 6,830,860 | 0.66 | \$ 7,298,509 | 6.85 | 32.98 | 2.89 |
| Taxable 5.95% Income | Number of Returns | 2,247,788 | 0.51 | 2,313,029 | 2.90 | NA | NA |
| | Amount | \$ 84,229,765 | 4.33 | \$ 92,491,496 | 9.81 | 86.37 | 6.42 |
| 5.95% Tax | Number of Returns | 2,247,788 | 0.51 | 2,313,029 | 2.90 | -2.62 | -0.26 |
| | Amount | \$ 5,011,671 | 4.33 | \$ 5,503,244 | 9.81 | 106.30 | 7.51 |
| 12% INCOME | | | | | | | |
| Applicable Tax Rate | | 12% | NA | 12% | NA | NA | NA |
| Interest & Dividends | Number of Returns | 769,778 | 1.28 | 775,632 | 0.76 | 17.24 | 1.60 |
| | Amount | \$ 3,073,023 | 0.96 | \$ 3,545,093 | 15.36 | 38.02 | 3.27 |
| Capital Gains | Number of Returns | 312,492 | -7.39 | 338,453 | 8.31 | 36.44 | 3.16 |
| | Amount | \$ 2,260,876 | -0.42 | \$ 3,197,231 | 41.42 | 2.38 | 0.24 |
| Total 12% Income | Number of Returns | 796,140 | 1.35 | 803,303 | 0.90 | NA | NA |
| | Amount | \$ 5,333,899 | 0.37 | \$ 6,742,324 | 26.41 | 18.46 | 1.71 |
| Taxable 12% Income | Number of Returns | 675,432 | -0.28 | 720,490 | 6.67 | NA | NA |
| | Amount | \$ 5,030,342 | 0.49 | \$ 6,525,617 | 29.73 | 18.74 | 1.73 |
| 12% Tax | Number of Returns | 675,432 | -0.28 | 720,490 | 6.67 | 12.26 | 1.16 |
| | Amount | \$ 603,641 | 0.49 | \$ 783,074 | 29.73 | 32.55 | 2.86 |
| Total Tax Before Credits | Number of Returns | 2,276,716 | 0.48 | 2,343,641 | 2.94 | -3.09 | -0.31 |
| | Amount | \$ 5,615,312 | 3.90 | \$ 6,286,318 | 11.95 | 92.93 | 6.79 |
| Total Credits | Number of Returns | 342,953 | -4.06 | 401,462 | 17.06 | NA | NA |
| | Amount | \$ 178,619 | 6.76 | \$ 202,783 | 13.53 | 349.92 | 16.23 |
| Total Tax After Credits | Number of Returns | 2,274,845 | 0.47 | 2,341,295 | 2.92 | NA | NA |
| | Amount | \$ 5,437,134 | 3.82 | \$ 6,085,441 | 11.92 | NA | NA |

Source: Massachusetts Department of Revenue

Note: Detail may not add to total because of rounding. See Notes to Part II Tables.

Massachusetts Individual Income Tax Statistics / 1995
Table II-2 Selected Filer Characteristics for Selected Years, 1985 - 1995

NUMBER OF RETURNS

| FILER CHARACTERISTICS | 1985 | 1992 | 1993 | Percent Change 1992 -1993 | 1994 | Percent Change 1993-1994 | 1995 | percent Change 1994-1995 | Total Percent Change 1985- 1995 | Annual Avg. Percent Change 1985 -1995 |
|---------------------------------|-----------|-----------|-----------|---------------------------------|-----------|--------------------------------|-----------|--------------------------------|--|---|
| ALL RETURNS | 2,809,134 | 2,819,224 | 2,840,501 | 0.75 % | 2,826,870 | -0.48 % | 2,925,210 | 3.48 % | 4.13 % | 0.41 % |
| Form 1 and 1-NR (long-form) | 1,531,633 | 1,677,347 | 1,712,095 | 2.07 | 1,825,057 | 6.60 | 2,925,210 | 60.28 | 90.99 | 6.68 |
| Form ABC (short-form) | 1,101,060 | 1,141,877 | 1,128,406 | -1.18 | 1,001,813 | -11.22 | N/A | NA | NA | NA |
| Resident | 2,673,184 | 2,611,865 | 2,625,456 | 0.52 | 2,602,308 | -0.88 | 2,623,358 | 0.81 | -1.86 | -0.19 |
| Nonresident/Part-year Resident* | 135,950 | 207,359 | 215,045 | 3.71 | 224,562 | 4.43 | 301,852 | 34.42 | 122.03 | 8.30 |
| Single | 1,576,035 | 1,573,436 | 1,593,046 | 1.25 | 1,390,749 | -12.70 | 1,412,382 | 1.56 | -10.38 | -1.09 |
| Married Filing Jointly | 1,203,545 | 1,191,084 | 1,192,034 | 0.08 | 1,185,371 | -0.56 | 1,209,519 | 2.04 | 0.50 | 0.05 |
| Married Filing Separately | 29,555 | 53,896 | 55,421 | 2.83 | 56,423 | 1.81 | 59,297 | 5.09 | 100.63 | 7.21 |
| Head of Household | NA | NA | NA | NA | 194,327 | NA | 244,012 | 25.57 | NA | NA |
| Returns with Dependents | 1,601,724 | 875,026 | 883,452 | 0.96 | 879,871 | -0.41 | 930,301 | 5.73 | -41.92 | -5.29 |
| Returns with Filers 65 or Over | 445,943 | 305,692 | 303,154 | -0.83 | 304,524 | 0.45 | 335,190 | 10.07 | -24.84 | -2.81 |
| No Tax Status | NA | 490,561 | 560,134 | 14.18 | 471,125 | -15.89 | 444,980 | -5.55 | NA | NA |
| Single | NA | 401,846 | 454,129 | 13.01 | 387,096 | -14.76 | 369,616 | -4.52 | NA | NA |
| Married Filing Jointly | NA | 88,715 | 106,005 | 19.49 | 84,029 | -20.73 | 75,364 | -10.31 | NA | NA |

PERCENT OF RETURNS

| FILER CHARACTERISTICS | 1985 | 1992 | 1993 | Change 1992 -1993 | 1994 | Change 1993-1994 | 1995 | Change 1994-1995 | Change 1985- 1995 | Annual Avg. Change 1985 -1995 |
|---------------------------------|----------|----------|----------|----------------------|----------|---------------------|----------|---------------------|----------------------|--|
| ALL RETURNS | 100.00 % | 100.00 % | 100.00 % | -- | 100.00 % | -- | 100.00 % | -- % | -- | -- |
| Form 1 and 1-NR (long-form) | 54.52 | 59.50 | 60.27 | 0.78 % | 64.56 | 4.29 | 100.00 | 35.44 | 45.48 % | 4.55 % |
| Form ABC (short-form) | 39.20 | 40.50 | 39.73 | -0.78 | 35.44 | -4.29 | NA | NA | NA | NA |
| Resident | 95.16 | 92.64 | 92.43 | -0.22 | 92.06 | -0.37 | 89.68 | -2.38 | -5.48 | -0.55 |
| Nonresident/Part-year Resident* | 4.84 | 7.36 | 7.57 | 0.22 | 7.94 | 0.37 | 10.32 | 2.38 | 5.48 | 0.55 |
| Single | 56.10 | 55.81 | 56.08 | 0.27 | 49.20 | -6.89 | 48.28 | -0.91 | -7.82 | -0.78 |
| Married Filing Jointly | 42.84 | 42.25 | 41.97 | -0.28 | 41.93 | -0.03 | 41.35 | -0.58 | -1.50 | -0.15 |
| Married Filing Separately | 1.05 | 1.91 | 1.95 | 0.04 | 2.00 | 0.04 | 2.03 | 0.03 | 0.97 | 0.10 |
| Head of Household | NA | NA | NA | NA | 6.87 | NA | 8.34 | 1.47 | NA | NA |
| Returns with Dependents | 57.02 | 31.04 | 31.10 | 0.06 | 31.13 | 0.02 | 31.80 | 0.68 | -48.68 | -4.87 |
| Returns with Filers 65 or Over | 15.87 | 10.84 | 10.67 | -0.17 | 10.77 | 0.10 | 11.46 | 0.69 | 15.93 | 1.59 |
| No Tax Status | NA | 17.40 | 19.72 | 2.32 | 16.67 | -3.05 | 15.21 | -1.45 | NA | NA |
| Single | NA | 14.25 | 15.99 | 1.73 | 13.69 | -2.29 | 12.64 | -1.06 | NA | NA |
| Marred Filing Jointly | NA | 3.15 | 3.73 | 0.59 | 2.97 | -0.76 | 2.58 | -0.40 | NA | NA |

* Before 1995, part-year residents filed Form 1, not Form 1 NR/PY.
 NOTE: Detail may not add to total because of rounding.
 See Notes to Part II Tables for additional information and explanation of terms.
 SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-3 Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Number of Returns | 5.95% Income | 12% Income | Total (Mass. Net AGI) |
|--|----------------------|-----------------|---------------|--------------------------|
| | Count | \$, 000 | \$, 000 | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | |
| Under \$5,000 | 376,593 | 24,689 | 100,491 | 125,180 |
| \$5,000 under \$10,000 | 309,484 | 2,181,516 | 116,551 | 2,298,066 |
| \$10,000 under \$15,000 | 276,510 | 3,279,730 | 152,369 | 3,432,099 |
| \$15,000 under \$20,000 | 253,095 | 4,263,021 | 167,503 | 4,430,524 |
| \$20,000 under \$25,000 | 234,878 | 5,115,940 | 151,464 | 5,267,403 |
| \$25,000 under \$30,000 | 203,145 | 5,420,830 | 159,782 | 5,580,612 |
| \$30,000 under \$35,000 | 172,856 | 5,462,762 | 150,982 | 5,613,744 |
| \$35,000 under \$40,000 | 150,046 | 5,480,611 | 162,034 | 5,642,645 |
| \$40,000 under \$45,000 | 131,119 | 5,433,689 | 126,370 | 5,560,059 |
| \$45,000 under \$50,000 | 113,965 | 5,282,077 | 127,036 | 5,409,113 |
| \$50,000 under \$60,000 | 184,190 | 9,852,786 | 251,779 | 10,104,565 |
| \$60,000 under \$70,000 | 135,199 | 8,542,455 | 230,361 | 8,772,816 |
| \$70,000 under \$80,000 | 97,473 | 7,092,668 | 178,058 | 7,270,726 |
| \$80,000 under \$90,000 | 68,069 | 5,594,523 | 153,043 | 5,747,566 |
| \$90,000 under \$100,000 | 47,318 | 4,333,010 | 156,709 | 4,489,719 |
| \$100,000 under \$150,000 | 97,751 | 11,070,318 | 525,013 | 11,595,331 |
| \$150,000 under \$200,000 | 30,796 | 4,901,551 | 359,096 | 5,260,647 |
| \$200,000 under \$500,000 | 34,303 | 8,923,425 | 931,843 | 9,855,268 |
| \$500,000 under \$1,000,000 | 5,658 | 3,247,746 | 557,326 | 3,805,071 |
| \$1,000,000 or Over | 2,762 | 4,888,140 | 1,984,514 | 6,872,655 |
| Total | 2,925,210 | 110,391,484 | 6,742,324 | 117,133,808 |
| Under \$25,000 | 1,450,560 | 14,864,895 | 688,377 | 15,553,272 |
| \$25,000 under \$50,000 | 771,131 | 27,079,968 | 726,204 | 27,806,172 |
| \$50,000 under \$100,000 | 532,249 | 35,415,442 | 969,950 | 36,385,392 |
| \$100,000 or Over | 171,270 | 33,031,179 | 4,357,792 | 37,388,972 |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-3SI Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Number of Returns | 5.95% Income | 12% Income | Total (Mass. Net AGI) |
|--|----------------------|-------------------|------------------|--------------------------|
| | Count | \$, 000 | \$, 000 | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | |
| Under \$5,000 | 297,233 | 504,114 | 45,001 | 549,115 |
| \$5,000 under \$10,000 | 224,389 | 1,566,788 | 88,238 | 1,655,026 |
| \$10,000 under \$15,000 | 172,108 | 2,034,585 | 110,102 | 2,144,686 |
| \$15,000 under \$20,000 | 148,965 | 2,511,008 | 85,665 | 2,596,673 |
| \$20,000 under \$25,000 | 136,091 | 2,971,855 | 66,396 | 3,038,251 |
| | | | | |
| \$25,000 under \$30,000 | 112,017 | 2,991,758 | 77,617 | 3,069,375 |
| \$30,000 under \$35,000 | 85,789 | 2,708,933 | 68,000 | 2,776,933 |
| \$35,000 under \$40,000 | 63,625 | 2,313,260 | 69,263 | 2,382,523 |
| \$40,000 under \$45,000 | 45,675 | 1,877,728 | 51,444 | 1,929,171 |
| \$45,000 under \$50,000 | 32,262 | 1,475,327 | 51,763 | 1,527,090 |
| | | | | |
| \$50,000 under \$60,000 | 38,675 | 2,012,357 | 96,566 | 2,108,922 |
| \$60,000 under \$70,000 | 19,407 | 1,177,907 | 77,776 | 1,255,683 |
| \$70,000 under \$80,000 | 10,520 | 727,035 | 61,756 | 788,791 |
| \$80,000 under \$90,000 | 6,279 | 486,647 | 38,281 | 524,928 |
| \$90,000 under \$100,000 | 4,037 | 343,812 | 38,915 | 382,727 |
| | | | | |
| \$100,000 under \$150,000 | 8,616 | 904,951 | 119,221 | 1,024,172 |
| \$150,000 under \$200,000 | 2,787 | 403,044 | 60,943 | 463,987 |
| \$200,000 under \$500,000 | 3,053 | 698,575 | 156,328 | 854,903 |
| \$500,000 under \$1,000,000 | 522 | 276,985 | 74,123 | 351,108 |
| \$1,000,000 or Over | 332 | 676,087 | 206,070 | 882,157 |
| | | | | |
| Total | 1,412,382 | 28,662,755 | 1,643,464 | 30,306,220 |
| | | | | |
| Under \$25,000 | 978,786 | 9,588,350 | 395,401 | 9,983,751 |
| \$25,000 under \$50,000 | 339,368 | 11,367,005 | 318,086 | 11,685,092 |
| \$50,000 under \$100,000 | 78,918 | 4,747,757 | 313,294 | 5,061,051 |
| \$100,000 or Over | 15,310 | 2,959,642 | 616,684 | 3,576,326 |
| | | | | |
| UNDER \$8,000 | 439,213 | 1,371,759 | 85,240 | 1,456,999 |
| \$8,000 under \$14,000 | 223,040 | 2,296,282 | 136,595 | 2,432,877 |
| Over \$14,000 | 750,129 | 24,994,714 | 1,421,630 | 26,416,344 |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-3SE Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Number of Returns | 5.95% Income | 12% Income | Total (Mass. Net AGI) |
|--|----------------------|------------------|----------------|--------------------------|
| | Count | \$, 000 | \$, 000 | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | |
| Under \$5,000 | 7,573 | -87,462 | 741 | -86,720 |
| \$5,000 under \$10,000 | 6,812 | 49,090 | 339 | 49,430 |
| \$10,000 under \$15,000 | 6,784 | 82,917 | 3,137 | 86,054 |
| \$15,000 under \$20,000 | 6,946 | 119,488 | 275 | 119,763 |
| \$20,000 under \$25,000 | 6,852 | 151,566 | 381 | 151,948 |
| | | | | |
| \$25,000 under \$30,000 | 5,832 | 157,084 | 367 | 157,451 |
| \$30,000 under \$35,000 | 4,331 | 138,157 | 922 | 139,079 |
| \$35,000 under \$40,000 | 3,361 | 123,657 | 1,230 | 124,888 |
| \$40,000 under \$45,000 | 2,496 | 103,776 | 900 | 104,676 |
| \$45,000 under \$50,000 | 1,743 | 80,693 | 1,610 | 82,304 |
| | | | | |
| \$50,000 under \$60,000 | 2,347 | 124,014 | 1,481 | 125,495 |
| \$60,000 under \$70,000 | 1,180 | 73,658 | 2,714 | 76,373 |
| \$70,000 under \$80,000 | 705 | 50,051 | 3,802 | 53,853 |
| \$80,000 under \$90,000 | 453 | 35,128 | 189 | 35,316 |
| \$90,000 under \$100,000 | 342 | 30,408 | 43 | 30,451 |
| | | | | |
| \$100,000 under \$150,000 | 734 | 79,666 | 4,845 | 84,510 |
| \$150,000 under \$200,000 | 280 | 43,606 | 3,555 | 47,162 |
| \$200,000 under \$500,000 | 364 | 92,574 | 11,427 | 104,001 |
| \$500,000 under \$1,000,000 | 90 | 52,104 | 10,816 | 62,920 |
| \$1,000,000 or Over | 72 | 166,862 | 63,957 | 230,820 |
| | | | | |
| Total | 59,297 | 1,667,039 | 112,732 | 1,779,771 |
| | | | | |
| Under \$25,000 | 34,967 | 315,600 | 4,874 | 320,473 |
| \$25,000 under \$50,000 | 17,763 | 603,368 | 5,029 | 608,397 |
| \$50,000 under \$100,000 | 5,027 | 313,259 | 8,229 | 321,488 |
| \$100,000 or Over | 1,540 | 434,813 | 94,600 | 529,413 |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-3J Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Number of Returns | 5.95% Income | 12% Income | Total (Mass. Net AGI) |
|--|----------------------|-------------------|------------------|--------------------------|
| | Count | \$, 000 | \$, 000 | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | |
| Under \$5,000 | 51,528 | - 410,715 | 54,412 | - 356,304 |
| \$5,000 under \$10,000 | 49,120 | 346,824 | 24,104 | 370,928 |
| \$10,000 under \$15,000 | 61,974 | 722,241 | 35,863 | 758,103 |
| \$15,000 under \$20,000 | 60,864 | 1,004,868 | 75,833 | 1,080,701 |
| \$20,000 under \$25,000 | 60,457 | 1,294,548 | 73,122 | 1,367,669 |
| | | | | |
| \$25,000 under \$30,000 | 61,665 | 1,632,240 | 76,336 | 1,708,575 |
| \$30,000 under \$35,000 | 64,777 | 2,040,750 | 79,139 | 2,119,890 |
| \$35,000 under \$40,000 | 69,368 | 2,538,735 | 83,728 | 2,622,463 |
| \$40,000 under \$45,000 | 72,718 | 3,025,637 | 66,855 | 3,092,493 |
| \$45,000 under \$50,000 | 72,774 | 3,391,848 | 69,644 | 3,461,492 |
| | | | | |
| \$50,000 under \$60,000 | 135,199 | 7,292,554 | 145,127 | 7,437,682 |
| \$60,000 under \$70,000 | 110,744 | 7,049,008 | 140,637 | 7,189,645 |
| \$70,000 under \$80,000 | 84,161 | 6,165,702 | 105,855 | 6,271,557 |
| \$80,000 under \$90,000 | 60,222 | 4,983,414 | 111,752 | 5,095,165 |
| \$90,000 under \$100,000 | 42,223 | 3,895,950 | 114,393 | 4,010,343 |
| | | | | |
| \$100,000 under \$150,000 | 86,877 | 9,917,170 | 384,746 | 10,301,915 |
| \$150,000 under \$200,000 | 27,214 | 4,374,742 | 287,115 | 4,661,857 |
| \$200,000 under \$500,000 | 30,372 | 8,003,714 | 756,033 | 8,759,747 |
| \$500,000 under \$1,000,000 | 4,944 | 2,863,449 | 460,136 | 3,323,585 |
| \$1,000,000 or Over | 2,318 | 3,994,155 | 1,673,440 | 5,667,595 |
| | | | | |
| Total | 1,209,519 | 74,126,833 | 4,818,269 | 78,945,102 |
| | | | | |
| Under \$25,000 | 283,943 | 2,957,765 | 263,333 | 3,221,098 |
| \$25,000 under \$50,000 | 341,302 | 12,629,210 | 375,702 | 13,004,913 |
| \$50,000 under \$100,000 | 432,549 | 29,386,629 | 617,764 | 30,004,392 |
| \$100,000 or Over | 151,725 | 29,153,229 | 3,561,470 | 32,714,699 |
| | | | | |
| UNDER \$12,000 | 125,478 | 190,499 | 91,471 | 281,970 |
| \$12,000 under \$21,000 | 110,202 | 1,708,714 | 119,577 | 1,828,291 |
| Over \$21,000 | 973,839 | 72,227,620 | 4,607,221 | 76,834,841 |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-3H Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Number of Returns | 5.95% Income | 12% Income | Total (Mass. Net AGI) |
|--|----------------------|---------------|-------------|--------------------------|
| | Count | \$, 000 | \$, 000 | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | |
| Under \$5,000 | 20,259 | 18,752 | 337 | 19,089 |
| \$5,000 under \$10,000 | 29,163 | 218,813 | 3,869 | 222,682 |
| \$10,000 under \$15,000 | 35,644 | 439,987 | 3,268 | 443,255 |
| \$15,000 under \$20,000 | 36,320 | 627,657 | 5,730 | 633,387 |
| \$20,000 under \$25,000 | 31,478 | 697,970 | 11,565 | 709,535 |
| \$25,000 under \$30,000 | 23,631 | 639,749 | 5,462 | 645,211 |
| \$30,000 under \$35,000 | 17,959 | 574,921 | 2,922 | 577,842 |
| \$35,000 under \$40,000 | 13,692 | 504,958 | 7,813 | 512,771 |
| \$40,000 under \$45,000 | 10,230 | 426,548 | 7,171 | 433,719 |
| \$45,000 under \$50,000 | 7,186 | 334,208 | 4,019 | 338,228 |
| \$50,000 under \$60,000 | 7,969 | 423,861 | 8,605 | 432,466 |
| \$60,000 under \$70,000 | 3,868 | 241,881 | 9,234 | 251,115 |
| \$70,000 under \$80,000 | 2,087 | 149,880 | 6,645 | 156,525 |
| \$80,000 under \$90,000 | 1,115 | 89,334 | 2,821 | 92,156 |
| \$90,000 under \$100,000 | 716 | 62,840 | 3,358 | 66,198 |
| \$100,000 under \$150,000 | 1,524 | 168,531 | 16,202 | 184,733 |
| \$150,000 under \$200,000 | 515 | 80,158 | 7,483 | 87,641 |
| \$200,000 under \$500,000 | 514 | 128,561 | 8,056 | 136,617 |
| \$500,000 under \$1,000,000 | 102 | 55,208 | 12,251 | 67,459 |
| \$1,000,000 or Over | 40 | 51,036 | 41,047 | 92,083 |
| Total | 244,012 | 5,934,856 | 167,858 | 6,102,714 |
| Under \$25,000 | 152,864 | 2,003,180 | 24,769 | 2,027,949 |
| \$25,000 under \$50,000 | 72,698 | 2,480,385 | 27,386 | 2,507,771 |
| \$50,000 under \$100,000 | 15,755 | 967,797 | 30,664 | 998,460 |
| \$100,000 or Over | 2,695 | 483,495 | 85,039 | 568,533 |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-4 Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | 5.95% Income | 12% Income | Total (Mass. Net AGI) |
|--|----------------------|---------------|--------------|--------------------------|
| | Count | \$ Avg | \$ Avg | \$ Avg |
| Massachusetts Net Adjusted Gross Income | | | | |
| Under \$5,000 | 376,593 | 66 | 267 | 332 |
| \$5,000 under \$10,000 | 309,484 | 7,049 | 377 | 7,425 |
| \$10,000 under \$15,000 | 276,510 | 11,861 | 551 | 12,412 |
| \$15,000 under \$20,000 | 253,095 | 16,844 | 662 | 17,505 |
| \$20,000 under \$25,000 | 234,878 | 21,781 | 645 | 22,426 |
| | | | | |
| \$25,000 under \$30,000 | 203,145 | 26,685 | 787 | 27,471 |
| \$30,000 under \$35,000 | 172,856 | 31,603 | 873 | 32,476 |
| \$35,000 under \$40,000 | 150,046 | 36,526 | 1,080 | 37,606 |
| \$40,000 under \$45,000 | 131,119 | 41,441 | 964 | 42,405 |
| \$45,000 under \$50,000 | 113,965 | 46,348 | 1,115 | 47,463 |
| | | | | |
| \$50,000 under \$60,000 | 184,190 | 53,493 | 1,367 | 54,859 |
| \$60,000 under \$70,000 | 135,199 | 63,184 | 1,704 | 64,888 |
| \$70,000 under \$80,000 | 97,473 | 72,765 | 1,827 | 74,592 |
| \$80,000 under \$90,000 | 68,069 | 82,189 | 2,248 | 84,437 |
| \$90,000 under \$100,000 | 47,318 | 91,572 | 3,312 | 94,884 |
| | | | | |
| \$100,000 under \$150,000 | 97,751 | 113,250 | 5,371 | 118,621 |
| \$150,000 under \$200,000 | 30,796 | 159,162 | 11,660 | 170,822 |
| \$200,000 under \$500,000 | 34,303 | 260,135 | 27,165 | 287,300 |
| \$500,000 under \$1,000,000 | 5,658 | 574,009 | 98,502 | 672,512 |
| \$1,000,000 or Over | 2,762 | 1,769,783 | 718,506 | 2,488,289 |
| | | | | |
| Total | 2,925,210 | 37,738 | 2,305 | 40,043 |
| | | | | |
| Under \$25,000 | 1,450,560 | 10,248 | 475 | 10,722 |
| \$25,000 under \$50,000 | 771,131 | 35,117 | 942 | 36,059 |
| \$50,000 under \$100,000 | 532,249 | 66,539 | 1,822 | 68,362 |
| \$100,000 or Over | 171,270 | 192,860 | 25,444 | 218,304 |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-4SI Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | 5.95% Income | 12% Income | Total (Mass. Net AGI) |
|--|----------------------|---------------|--------------|--------------------------|
| | Count | \$ Avg | \$ Avg | \$ Avg |
| Massachusetts Net Adjusted Gross Income | | | | |
| Under \$5,000 | 297,233 | 1,696 | 151 | 1,847 |
| \$5,000 under \$10,000 | 224,389 | 6,982 | 393 | 7,376 |
| \$10,000 under \$15,000 | 172,108 | 11,822 | 640 | 12,461 |
| \$15,000 under \$20,000 | 148,965 | 16,856 | 575 | 17,431 |
| \$20,000 under \$25,000 | 136,091 | 21,837 | 488 | 22,325 |
| | | | | |
| \$25,000 under \$30,000 | 112,017 | 26,708 | 693 | 27,401 |
| \$30,000 under \$35,000 | 85,789 | 31,577 | 793 | 32,369 |
| \$35,000 under \$40,000 | 63,625 | 36,358 | 1,089 | 37,446 |
| \$40,000 under \$45,000 | 45,675 | 41,111 | 1,126 | 42,237 |
| \$45,000 under \$50,000 | 32,262 | 45,730 | 1,604 | 47,334 |
| | | | | |
| \$50,000 under \$60,000 | 38,675 | 52,032 | 2,497 | 54,529 |
| \$60,000 under \$70,000 | 19,407 | 60,695 | 4,008 | 64,703 |
| \$70,000 under \$80,000 | 10,520 | 69,110 | 5,870 | 74,980 |
| \$80,000 under \$90,000 | 6,279 | 77,504 | 6,097 | 83,601 |
| \$90,000 under \$100,000 | 4,037 | 85,165 | 9,640 | 94,805 |
| | | | | |
| \$100,000 under \$150,000 | 8,616 | 105,031 | 13,837 | 118,869 |
| \$150,000 under \$200,000 | 2,787 | 144,616 | 21,867 | 166,483 |
| \$200,000 under \$500,000 | 3,053 | 228,816 | 51,205 | 280,020 |
| \$500,000 under \$1,000,000 | 522 | 530,623 | 141,998 | 672,620 |
| \$1,000,000 or Over | 332 | 2,036,407 | 620,691 | 2,657,098 |
| | | | | |
| Total | 1,412,382 | 20,294 | 1,164 | 21,458 |
| | | | | |
| Under \$25,000 | 978,786 | 9,796 | 404 | 10,200 |
| \$25,000 under \$50,000 | 339,368 | 33,495 | 937 | 34,432 |
| \$50,000 under \$100,000 | 78,918 | 60,161 | 3,970 | 64,131 |
| \$100,000 or Over | 15,310 | 193,314 | 40,280 | 233,594 |
| | | | | |
| UNDER \$8,000 | 439,213 | 3,123 | 194 | 3,317 |
| \$8,000 under \$14,000 | 223,040 | 10,295 | 612 | 10,908 |
| Over \$14,000 | 750,129 | 33,321 | 1,895 | 35,216 |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-4SE Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | 5.95% Income | 12% Income | Total (Mass. Net AGI) |
|--|----------------------|--------------|------------|--------------------------|
| | Count | \$ Avg | \$ Avg | \$ Avg |
| Massachusetts Net Adjusted Gross Income | | | | |
| Under \$5,000 | 7,573 | - 11,549 | 98 | - 11,451 |
| \$5,000 under \$10,000 | 6,812 | 7,206 | 50 | 7,256 |
| \$10,000 under \$15,000 | 6,784 | 12,222 | 462 | 12,685 |
| \$15,000 under \$20,000 | 6,946 | 17,202 | 40 | 17,242 |
| \$20,000 under \$25,000 | 6,852 | 22,120 | 56 | 22,176 |
| \$25,000 under \$30,000 | 5,832 | 26,935 | 63 | 26,998 |
| \$30,000 under \$35,000 | 4,331 | 31,900 | 213 | 32,112 |
| \$35,000 under \$40,000 | 3,361 | 36,792 | 366 | 37,158 |
| \$40,000 under \$45,000 | 2,496 | 41,577 | 361 | 41,938 |
| \$45,000 under \$50,000 | 1,743 | 46,296 | 924 | 47,220 |
| \$50,000 under \$60,000 | 2,347 | 52,840 | 631 | 53,470 |
| \$60,000 under \$70,000 | 1,180 | 62,422 | 2,300 | 64,722 |
| \$70,000 under \$80,000 | 705 | 70,995 | 5,393 | 76,387 |
| \$80,000 under \$90,000 | 453 | 77,544 | 417 | 77,961 |
| \$90,000 under \$100,000 | 342 | 88,911 | 127 | 89,038 |
| \$100,000 under \$150,000 | 734 | 108,536 | 6,600 | 115,137 |
| \$150,000 under \$200,000 | 280 | 155,736 | 12,698 | 168,434 |
| \$200,000 under \$500,000 | 364 | 254,325 | 31,393 | 285,718 |
| \$500,000 under \$1,000,000 | 90 | 578,934 | 120,176 | 699,111 |
| \$1,000,000 or Over | 72 | 2,317,534 | 888,297 | 3,205,831 |
| Total | 59,297 | 28,113 | 1,901 | 30,015 |
| Under \$25,000 | 34,967 | 9,026 | 139 | 9,165 |
| \$25,000 under \$50,000 | 17,763 | 33,968 | 283 | 34,251 |
| \$50,000 under \$100,000 | 5,027 | 62,315 | 1,637 | 63,952 |
| \$100,000 or Over | 1,540 | 282,346 | 61,429 | 343,775 |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-4J Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | 5.95% Income | 12% Income | Total (Mass. Net AGI) |
|--|----------------------|---------------|--------------|--------------------------|
| | Count | \$ Avg | \$ Avg | \$ Avg |
| Massachusetts Net Adjusted Gross Income | | | | |
| Under \$5,000 | 51,528 | -7,971 | 1,056 | -6,915 |
| \$5,000 under \$10,000 | 49,120 | 7,061 | 491 | 7,551 |
| \$10,000 under \$15,000 | 61,974 | 11,654 | 579 | 12,233 |
| \$15,000 under \$20,000 | 60,864 | 16,510 | 1,246 | 17,756 |
| \$20,000 under \$25,000 | 60,457 | 21,413 | 1,209 | 22,622 |
| | | | | |
| \$25,000 under \$30,000 | 61,665 | 26,469 | 1,238 | 27,707 |
| \$30,000 under \$35,000 | 64,777 | 31,504 | 1,222 | 32,726 |
| \$35,000 under \$40,000 | 69,368 | 36,598 | 1,207 | 37,805 |
| \$40,000 under \$45,000 | 72,718 | 41,608 | 919 | 42,527 |
| \$45,000 under \$50,000 | 72,774 | 46,608 | 957 | 47,565 |
| | | | | |
| \$50,000 under \$60,000 | 135,199 | 53,939 | 1,073 | 55,013 |
| \$60,000 under \$70,000 | 110,744 | 63,651 | 1,270 | 64,921 |
| \$70,000 under \$80,000 | 84,161 | 73,261 | 1,258 | 74,519 |
| \$80,000 under \$90,000 | 60,222 | 82,751 | 1,856 | 84,606 |
| \$90,000 under \$100,000 | 42,223 | 92,271 | 2,709 | 94,980 |
| | | | | |
| \$100,000 under \$150,000 | 86,877 | 114,152 | 4,429 | 118,580 |
| \$150,000 under \$200,000 | 27,214 | 160,753 | 10,550 | 171,304 |
| \$200,000 under \$500,000 | 30,372 | 263,523 | 24,892 | 288,415 |
| \$500,000 under \$1,000,000 | 4,944 | 579,177 | 93,070 | 672,246 |
| \$1,000,000 or Over | 2,318 | 1,723,104 | 721,933 | 2,445,037 |
| | | | | |
| Total | 1,209,519 | 61,286 | 3,984 | 65,270 |
| | | | | |
| Under \$25,000 | 283,943 | 10,417 | 927 | 11,344 |
| \$25,000 under \$50,000 | 341,302 | 37,003 | 1,101 | 38,104 |
| \$50,000 under \$100,000 | 432,549 | 67,938 | 1,428 | 69,366 |
| \$100,000 or Over | 151,725 | 192,145 | 23,473 | 215,618 |
| | | | | |
| UNDER \$12,000 | 125,478 | 1,518 | 729 | 2,247 |
| \$12,000 under \$21,000 | 110,202 | 15,505 | 1,085 | 16,590 |
| Over \$21,000 | 973,839 | 74,168 | 4,731 | 78,899 |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-4H Number of Returns and Average Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | 5.95% Income | 12% Income | Total (Mass. Net AGI) |
|--|----------------------|---------------|------------|--------------------------|
| | Count | \$ Avg | \$ Avg | \$ Avg |
| Massachusetts Net Adjusted Gross Income | | | | |
| Under \$5,000 | 20,259 | 926 | 17 | 942 |
| \$5,000 under \$10,000 | 29,163 | 7,503 | 133 | 7,636 |
| \$10,000 under \$15,000 | 35,644 | 12,344 | 92 | 12,436 |
| \$15,000 under \$20,000 | 36,320 | 17,281 | 158 | 17,439 |
| \$20,000 under \$25,000 | 31,478 | 22,173 | 367 | 22,541 |
| | | | | |
| \$25,000 under \$30,000 | 23,631 | 27,072 | 231 | 27,304 |
| \$30,000 under \$35,000 | 17,959 | 32,013 | 163 | 32,176 |
| \$35,000 under \$40,000 | 13,692 | 36,880 | 571 | 37,450 |
| \$40,000 under \$45,000 | 10,230 | 41,696 | 701 | 42,397 |
| \$45,000 under \$50,000 | 7,186 | 46,508 | 559 | 47,068 |
| | | | | |
| \$50,000 under \$60,000 | 7,969 | 53,189 | 1,080 | 54,269 |
| \$60,000 under \$70,000 | 3,868 | 62,534 | 2,387 | 64,921 |
| \$70,000 under \$80,000 | 2,087 | 71,816 | 3,184 | 75,000 |
| \$80,000 under \$90,000 | 1,115 | 80,120 | 2,530 | 82,651 |
| \$90,000 under \$100,000 | 716 | 87,766 | 4,690 | 92,455 |
| | | | | |
| \$100,000 under \$150,000 | 1,524 | 110,585 | 10,631 | 121,216 |
| \$150,000 under \$200,000 | 515 | 155,647 | 14,529 | 170,177 |
| \$200,000 under \$500,000 | 514 | 250,119 | 15,673 | 265,792 |
| \$500,000 under \$1,000,000 | 102 | 541,251 | 120,109 | 661,361 |
| \$1,000,000 or Over | 40 | 1,275,896 | 1,026,180 | 2,302,076 |
| | | | | |
| Total | 244,012 | 24,322 | 688 | 25,010 |
| | | | | |
| Under \$25,000 | 152,864 | 13,104 | 162 | 13,266 |
| \$25,000 under \$50,000 | 72,698 | 34,119 | 377 | 34,496 |
| \$50,000 under \$100,000 | 15,755 | 61,428 | 1,946 | 63,374 |
| \$100,000 or Over | 2,695 | 179,404 | 31,554 | 210,959 |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-5 Percent Distribution of Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | 5.95% Income | 12% Income | Total (Mass. Net AGI) |
|--|----------------------|--------------|------------|--------------------------|
| | % | % | % | % |
| Massachusetts Net Adjusted Gross Income | | | | |
| Under \$5,000 | 12.87 | 0.02 | 1.49 | 0.11 |
| \$5,000 under \$10,000 | 10.58 | 1.98 | 1.73 | 1.96 |
| \$10,000 under \$15,000 | 9.45 | 2.97 | 2.26 | 2.93 |
| \$15,000 under \$20,000 | 8.65 | 3.86 | 2.48 | 3.78 |
| \$20,000 under \$25,000 | 8.03 | 4.63 | 2.25 | 4.50 |
| | | | | |
| \$25,000 under \$30,000 | 6.94 | 4.91 | 2.37 | 4.76 |
| \$30,000 under \$35,000 | 5.91 | 4.95 | 2.24 | 4.79 |
| \$35,000 under \$40,000 | 5.13 | 4.96 | 2.40 | 4.82 |
| \$40,000 under \$45,000 | 4.48 | 4.92 | 1.87 | 4.75 |
| \$45,000 under \$50,000 | 3.90 | 4.78 | 1.88 | 4.62 |
| | | | | |
| \$50,000 under \$60,000 | 6.30 | 8.93 | 3.73 | 8.63 |
| \$60,000 under \$70,000 | 4.62 | 7.74 | 3.42 | 7.49 |
| \$70,000 under \$80,000 | 3.33 | 6.43 | 2.64 | 6.21 |
| \$80,000 under \$90,000 | 2.33 | 5.07 | 2.27 | 4.91 |
| \$90,000 under \$100,000 | 1.62 | 3.93 | 2.32 | 3.83 |
| | | | | |
| \$100,000 under \$150,000 | 3.34 | 10.03 | 7.79 | 9.90 |
| \$150,000 under \$200,000 | 1.05 | 4.44 | 5.33 | 4.49 |
| \$200,000 under \$500,000 | 1.17 | 8.08 | 13.82 | 8.41 |
| \$500,000 under \$1,000,000 | 0.19 | 2.94 | 8.27 | 3.25 |
| \$1,000,000 or Over | 0.09 | 4.43 | 29.43 | 5.87 |
| | | | | |
| Total | 100.00 | 100.00 | 100.00 | 100.00 |
| | | | | |
| Under \$25,000 | 49.59 | 13.47 | 10.21 | 13.28 |
| \$25,000 under \$50,000 | 26.36 | 24.53 | 10.77 | 23.74 |
| \$50,000 under \$100,000 | 18.20 | 32.08 | 14.39 | 31.06 |
| \$100,000 or Over | 5.85 | 29.92 | 64.63 | 31.92 |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-5SI Percent Distribution of Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | 5.95% Income | 12% Income | Total (Mass. Net AGI) |
|--|----------------------|---------------|---------------|--------------------------|
| | % | % | % | % |
| Massachusetts Net Adjusted Gross Income | | | | |
| Under \$5,000 | 21.04 | 1.76 | 2.74 | 1.81 |
| \$5,000 under \$10,000 | 15.89 | 5.47 | 5.37 | 5.46 |
| \$10,000 under \$15,000 | 12.19 | 7.10 | 6.70 | 7.08 |
| \$15,000 under \$20,000 | 10.55 | 8.76 | 5.21 | 8.57 |
| \$20,000 under \$25,000 | 9.64 | 10.37 | 4.04 | 10.03 |
| | | | | |
| \$25,000 under \$30,000 | 7.93 | 10.44 | 4.72 | 10.13 |
| \$30,000 under \$35,000 | 6.07 | 9.45 | 4.14 | 9.16 |
| \$35,000 under \$40,000 | 4.50 | 8.07 | 4.21 | 7.86 |
| \$40,000 under \$45,000 | 3.23 | 6.55 | 3.13 | 6.37 |
| \$45,000 under \$50,000 | 2.28 | 5.15 | 3.15 | 5.04 |
| | | | | |
| \$50,000 under \$60,000 | 2.74 | 7.02 | 5.88 | 6.96 |
| \$60,000 under \$70,000 | 1.37 | 4.11 | 4.73 | 4.14 |
| \$70,000 under \$80,000 | 0.74 | 2.54 | 3.76 | 2.60 |
| \$80,000 under \$90,000 | 0.44 | 1.70 | 2.33 | 1.73 |
| \$90,000 under \$100,000 | 0.29 | 1.20 | 2.37 | 1.26 |
| | | | | |
| \$100,000 under \$150,000 | 0.61 | 3.16 | 7.25 | 3.38 |
| \$150,000 under \$200,000 | 0.20 | 1.41 | 3.71 | 1.53 |
| \$200,000 under \$500,000 | 0.22 | 2.44 | 9.51 | 2.82 |
| \$500,000 under \$1,000,000 | 0.04 | 0.97 | 4.51 | 1.16 |
| \$1,000,000 or Over | 0.02 | 2.36 | 12.54 | 2.91 |
| | | | | |
| Total | 100.00 | 100.00 | 100.00 | 100.00 |
| | | | | |
| Under \$25,000 | 69.30 | 33.45 | 24.06 | 32.94 |
| \$25,000 under \$50,000 | 24.03 | 39.66 | 19.35 | 38.56 |
| \$50,000 under \$100,000 | 5.59 | 16.56 | 19.06 | 16.70 |
| \$100,000 or Over | 1.08 | 10.33 | 37.52 | 11.80 |
| | | | | |
| UNDER \$8,000 | 31.10 | 4.79 | 5.19 | 4.81 |
| \$8,000 under \$14,000 | 15.79 | 8.01 | 8.31 | 8.03 |
| Over \$14,000 | 53.11 | 87.20 | 86.50 | 87.16 |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-5SE Percent Distribution of Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | 5.95% Income | 12% Income | Total (Mass. Net AGI) |
|--|----------------------|---------------|---------------|--------------------------|
| | % | % | % | % |
| Massachusetts Net Adjusted Gross Income | | | | |
| Under \$5,000 | 12.77 | -5.25 | 0.66 | -4.87 |
| \$5,000 under \$10,000 | 11.49 | 2.94 | 0.30 | 2.78 |
| \$10,000 under \$15,000 | 11.44 | 4.97 | 2.78 | 4.84 |
| \$15,000 under \$20,000 | 11.71 | 7.17 | 0.24 | 6.73 |
| \$20,000 under \$25,000 | 11.56 | 9.09 | 0.34 | 8.54 |
| | | | | |
| \$25,000 under \$30,000 | 9.84 | 9.42 | 0.33 | 8.85 |
| \$30,000 under \$35,000 | 7.30 | 8.29 | 0.82 | 7.81 |
| \$35,000 under \$40,000 | 5.67 | 7.42 | 1.09 | 7.02 |
| \$40,000 under \$45,000 | 4.21 | 6.23 | 0.80 | 5.88 |
| \$45,000 under \$50,000 | 2.94 | 4.84 | 1.43 | 4.62 |
| | | | | |
| \$50,000 under \$60,000 | 3.96 | 7.44 | 1.31 | 7.05 |
| \$60,000 under \$70,000 | 1.99 | 4.42 | 2.41 | 4.29 |
| \$70,000 under \$80,000 | 1.19 | 3.00 | 3.37 | 3.03 |
| \$80,000 under \$90,000 | 0.76 | 2.11 | 0.17 | 1.98 |
| \$90,000 under \$100,000 | 0.58 | 1.82 | 0.04 | 1.71 |
| | | | | |
| \$100,000 under \$150,000 | 1.24 | 4.78 | 4.30 | 4.75 |
| \$150,000 under \$200,000 | 0.47 | 2.62 | 3.15 | 2.65 |
| \$200,000 under \$500,000 | 0.61 | 5.55 | 10.14 | 5.84 |
| \$500,000 under \$1,000,000 | 0.15 | 3.13 | 9.59 | 3.54 |
| \$1,000,000 or Over | 0.12 | 10.01 | 56.73 | 12.97 |
| | | | | |
| Total | 100.00 | 100.00 | 100.00 | 100.00 |
| | | | | |
| Under \$25,000 | 58.97 | 18.93 | 4.32 | 18.01 |
| \$25,000 under \$50,000 | 29.96 | 36.19 | 4.46 | 34.18 |
| \$50,000 under \$100,000 | 8.48 | 18.79 | 7.30 | 18.06 |
| \$100,000 or Over | 2.60 | 26.08 | 83.92 | 29.75 |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-5J Percent Distribution of Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | 5.95% Income | 12% Income | Total (Mass. Net AGI) |
|--|----------------------|---------------|---------------|--------------------------|
| | % | % | % | % |
| Massachusetts Net Adjusted Gross Income | | | | |
| Under \$5,000 | 4.26 | -0.55 | 1.13 | -0.45 |
| \$5,000 under \$10,000 | 4.06 | 0.47 | 0.50 | 0.47 |
| \$10,000 under \$15,000 | 5.12 | 0.97 | 0.74 | 0.96 |
| \$15,000 under \$20,000 | 5.03 | 1.36 | 1.57 | 1.37 |
| \$20,000 under \$25,000 | 5.00 | 1.75 | 1.52 | 1.73 |
| \$25,000 under \$30,000 | 5.10 | 2.20 | 1.58 | 2.16 |
| \$30,000 under \$35,000 | 5.36 | 2.75 | 1.64 | 2.69 |
| \$35,000 under \$40,000 | 5.74 | 3.42 | 1.74 | 3.32 |
| \$40,000 under \$45,000 | 6.01 | 4.08 | 1.39 | 3.92 |
| \$45,000 under \$50,000 | 6.02 | 4.58 | 1.45 | 4.38 |
| \$50,000 under \$60,000 | 11.18 | 9.84 | 3.01 | 9.42 |
| \$60,000 under \$70,000 | 9.16 | 9.51 | 2.92 | 9.11 |
| \$70,000 under \$80,000 | 6.96 | 8.32 | 2.20 | 7.94 |
| \$80,000 under \$90,000 | 4.98 | 6.72 | 2.32 | 6.45 |
| \$90,000 under \$100,000 | 3.49 | 5.26 | 2.37 | 5.08 |
| \$100,000 under \$150,000 | 7.18 | 13.38 | 7.99 | 13.05 |
| \$150,000 under \$200,000 | 2.25 | 5.90 | 5.96 | 5.91 |
| \$200,000 under \$500,000 | 2.51 | 10.80 | 15.69 | 11.10 |
| \$500,000 under \$1,000,000 | 0.41 | 3.86 | 9.55 | 4.21 |
| \$1,000,000 or Over | 0.19 | 5.39 | 34.73 | 7.18 |
| Total | 100.00 | 100.00 | 100.00 | 100.00 |
| Under \$25,000 | 23.48 | 3.99 | 5.47 | 4.08 |
| \$25,000 under \$50,000 | 28.22 | 17.04 | 7.80 | 16.47 |
| \$50,000 under \$100,000 | 35.76 | 39.64 | 12.82 | 38.01 |
| \$100,000 or Over | 12.54 | 39.33 | 73.92 | 41.44 |
| UNDER \$12,000 | 10.37 | 0.26 | 1.90 | 0.36 |
| \$12,000 under \$21,000 | 9.11 | 2.31 | 2.48 | 2.32 |
| Over \$21,000 | 80.51 | 97.44 | 95.62 | 97.33 |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-5H Percent Distribution of Number of Returns and Amounts of Income by Class and Total,
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | 5.95% Income | 12% Income | Total (Mass. Net AGI) |
|--|----------------------|---------------|---------------|--------------------------|
| | % | % | % | % |
| Massachusetts Net Adjusted Gross Income | | | | |
| Under \$5,000 | 8.30 | 0.32 | 0.20 | 0.31 |
| \$5,000 under \$10,000 | 11.95 | 3.69 | 2.31 | 3.65 |
| \$10,000 under \$15,000 | 14.61 | 7.41 | 1.95 | 7.26 |
| \$15,000 under \$20,000 | 14.88 | 10.58 | 3.41 | 10.38 |
| \$20,000 under \$25,000 | 12.90 | 11.76 | 6.89 | 11.63 |
| \$25,000 under \$30,000 | 9.68 | 10.78 | 3.25 | 10.57 |
| \$30,000 under \$35,000 | 7.36 | 9.69 | 1.74 | 9.47 |
| \$35,000 under \$40,000 | 5.61 | 8.51 | 4.65 | 8.40 |
| \$40,000 under \$45,000 | 4.19 | 7.19 | 4.27 | 7.11 |
| \$45,000 under \$50,000 | 2.94 | 5.63 | 2.39 | 5.54 |
| \$50,000 under \$60,000 | 3.27 | 7.14 | 5.13 | 7.09 |
| \$60,000 under \$70,000 | 1.59 | 4.08 | 5.50 | 4.11 |
| \$70,000 under \$80,000 | 0.86 | 2.53 | 3.96 | 2.56 |
| \$80,000 under \$90,000 | 0.46 | 1.51 | 1.68 | 1.51 |
| \$90,000 under \$100,000 | 0.29 | 1.06 | 2.00 | 1.08 |
| \$100,000 under \$150,000 | 0.62 | 2.84 | 9.65 | 3.03 |
| \$150,000 under \$200,000 | 0.21 | 1.35 | 4.46 | 1.44 |
| \$200,000 under \$500,000 | 0.21 | 2.17 | 4.80 | 2.24 |
| \$500,000 under \$1,000,000 | 0.04 | 0.93 | 7.30 | 1.11 |
| \$1,000,000 or Over | 0.02 | 0.86 | 24.45 | 1.51 |
| Total | 100.00 | 100.00 | 100.00 | 100.00 |
| Under \$25,000 | 62.65 | 33.75 | 14.76 | 33.23 |
| \$25,000 under \$50,000 | 29.79 | 41.79 | 16.32 | 41.09 |
| \$50,000 under \$100,000 | 6.46 | 16.31 | 18.27 | 16.36 |
| \$100,000 or Over | 1.10 | 8.15 | 50.66 | 9.32 |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-6 Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Number of Returns | Deductions | Exemptions | Taxable 5.95% Income | Taxable 12% Income | Total Taxable Income |
|--|----------------------|------------------|-------------------|-------------------------|-----------------------|----------------------------|
| | Count | \$, 000 | \$, 000 | \$, 000 | \$, 000 | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 376,593 | 127,139 | 1,055,195 | 119,256 | 79,514 | 198,770 |
| \$5,000 under \$10,000 | 309,484 | 265,559 | 955,555 | 560,300 | 43,483 | 603,783 |
| \$10,000 under \$15,000 | 276,510 | 411,537 | 963,199 | 1,810,663 | 122,811 | 1,933,473 |
| \$15,000 under \$20,000 | 253,095 | 531,093 | 907,367 | 2,855,323 | 141,914 | 2,997,238 |
| \$20,000 under \$25,000 | 234,878 | 605,553 | 845,097 | 3,685,491 | 147,243 | 3,832,734 |
| | | | | | | |
| \$25,000 under \$30,000 | 203,145 | 588,123 | 749,106 | 4,094,900 | 141,806 | 4,236,706 |
| \$30,000 under \$35,000 | 172,856 | 528,277 | 673,348 | 4,269,201 | 137,805 | 4,407,005 |
| \$35,000 under \$40,000 | 150,046 | 477,378 | 625,122 | 4,384,874 | 133,396 | 4,518,270 |
| \$40,000 under \$45,000 | 131,119 | 433,409 | 584,889 | 4,420,909 | 126,639 | 4,547,547 |
| \$45,000 under \$50,000 | 113,965 | 394,731 | 535,101 | 4,356,516 | 120,840 | 4,477,355 |
| | | | | | | |
| \$50,000 under \$60,000 | 184,190 | 678,732 | 917,770 | 8,262,577 | 224,828 | 8,487,405 |
| \$60,000 under \$70,000 | 135,199 | 537,357 | 708,290 | 7,302,067 | 205,219 | 7,507,286 |
| \$70,000 under \$80,000 | 97,473 | 409,050 | 524,745 | 6,162,802 | 184,347 | 6,347,149 |
| \$80,000 under \$90,000 | 68,069 | 293,896 | 370,472 | 4,933,850 | 168,301 | 5,102,151 |
| \$90,000 under \$100,000 | 47,318 | 209,736 | 259,917 | 3,865,100 | 145,126 | 4,010,226 |
| | | | | | | |
| \$100,000 under \$150,000 | 97,751 | 439,668 | 539,353 | 10,101,633 | 545,615 | 10,647,249 |
| \$150,000 under \$200,000 | 30,796 | 143,018 | 172,088 | 4,596,090 | 375,148 | 4,971,237 |
| \$200,000 under \$500,000 | 34,303 | 168,211 | 193,768 | 8,580,571 | 964,959 | 9,545,530 |
| \$500,000 under \$1,000,000 | 5,658 | 28,586 | 31,175 | 3,204,035 | 574,334 | 3,778,370 |
| \$1,000,000 or Over | 2,762 | 18,455 | 17,436 | 4,925,342 | 1,942,287 | 6,867,630 |
| | | | | | | |
| Total | 2,925,210 | 7,289,509 | 11,628,993 | 92,491,499 | 6,525,616 | 99,017,115 |
| | | | | | | |
| Under \$25,000 | 1,450,560 | 1,940,882 | 4,726,412 | 9,031,033 | 534,966 | 9,565,998 |
| \$25,000 under \$50,000 | 771,131 | 2,421,918 | 3,167,566 | 21,526,399 | 660,485 | 22,186,884 |
| \$50,000 under \$100,000 | 532,249 | 2,128,771 | 2,781,195 | 30,526,397 | 927,821 | 31,454,217 |
| \$100,000 or Over | 171,270 | 797,938 | 953,821 | 31,407,671 | 4,402,344 | 35,810,015 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-6SI Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Number of Returns | Deductions | Exemptions | Taxable 5.95% Income | Taxable 12% Income | Total Taxable Income |
|--|----------------------|------------------|------------------|-------------------------|-----------------------|----------------------------|
| | Count | \$, 000 | \$, 000 | \$, 000 | \$, 000 | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 297,233 | 82,430 | 745,162 | 34,735 | 20,882 | 55,617 |
| \$5,000 under \$10,000 | 224,389 | 176,229 | 558,561 | 474,059 | 36,808 | 510,867 |
| \$10,000 under \$15,000 | 172,108 | 243,952 | 435,883 | 1,385,048 | 88,238 | 1,473,286 |
| \$15,000 under \$20,000 | 148,965 | 299,593 | 367,302 | 1,860,115 | 82,235 | 1,942,350 |
| \$20,000 under \$25,000 | 136,091 | 345,399 | 328,720 | 2,307,677 | 78,286 | 2,385,964 |
| \$25,000 under \$30,000 | 112,017 | 323,878 | 268,302 | 2,405,470 | 72,353 | 2,477,823 |
| \$30,000 under \$35,000 | 85,789 | 259,901 | 205,100 | 2,247,432 | 66,139 | 2,313,571 |
| \$35,000 under \$40,000 | 63,625 | 196,026 | 153,407 | 1,966,855 | 62,464 | 2,029,319 |
| \$40,000 under \$45,000 | 45,675 | 141,294 | 110,826 | 1,628,308 | 54,773 | 1,683,081 |
| \$45,000 under \$50,000 | 32,262 | 100,634 | 79,059 | 1,298,381 | 50,205 | 1,348,586 |
| \$50,000 under \$60,000 | 38,675 | 121,812 | 96,179 | 1,797,741 | 87,196 | 1,884,937 |
| \$60,000 under \$70,000 | 19,407 | 63,457 | 51,151 | 1,067,170 | 69,893 | 1,137,064 |
| \$70,000 under \$80,000 | 10,520 | 35,716 | 28,834 | 664,741 | 54,704 | 719,446 |
| \$80,000 under \$90,000 | 6,279 | 22,074 | 17,345 | 448,874 | 43,448 | 492,322 |
| \$90,000 under \$100,000 | 4,037 | 14,847 | 11,527 | 318,472 | 37,123 | 355,595 |
| \$100,000 under \$150,000 | 8,616 | 34,359 | 25,649 | 848,078 | 119,711 | 967,789 |
| \$150,000 under \$200,000 | 2,787 | 12,850 | 9,660 | 383,060 | 72,877 | 455,937 |
| \$200,000 under \$500,000 | 3,053 | 20,019 | 10,201 | 673,298 | 173,826 | 847,124 |
| \$500,000 under \$1,000,000 | 522 | 3,117 | 1,869 | 272,882 | 80,735 | 353,618 |
| \$1,000,000 or Over | 332 | 6,406 | 3,274 | 674,346 | 219,133 | 893,479 |
| Total | 1,412,382 | 2,503,994 | 3,508,010 | 22,756,743 | 1,571,030 | 24,327,773 |
| Under \$25,000 | 978,786 | 1,147,604 | 2,435,628 | 6,061,634 | 306,450 | 6,368,083 |
| \$25,000 under \$50,000 | 339,368 | 1,021,734 | 816,693 | 9,546,446 | 305,934 | 9,852,379 |
| \$50,000 under \$100,000 | 78,918 | 257,905 | 205,036 | 4,296,999 | 292,365 | 4,589,364 |
| \$100,000 or Over | 15,310 | 76,751 | 50,653 | 2,851,665 | 666,281 | 3,517,946 |
| UNDER \$8,000 | 439,213 | 175,940 | 1,093,421 | 83,270 | 24,632 | 107,902 |
| \$8,000 under \$14,000 | 223,040 | 274,090 | 567,254 | 1,500,351 | 104,210 | 1,604,561 |
| Over \$14,000 | 750,129 | 2,053,964 | 1,847,335 | 21,173,122 | 1,442,188 | 22,615,310 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-6SE Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Number of Returns | Deductions | Exemptions | Taxable 5.95% Income | Taxable 12% Income | Total Taxable Income |
|--|----------------------|----------------|----------------|-------------------------|-----------------------|----------------------------|
| | Count | \$, 000 | \$, 000 | \$, 000 | \$, 000 | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 7,573 | 2,697 | 14,744 | 10,337 | 2,316 | 12,653 |
| \$5,000 under \$10,000 | 6,812 | 6,234 | 15,974 | 27,688 | 1,326 | 29,014 |
| \$10,000 under \$15,000 | 6,784 | 9,815 | 17,158 | 56,240 | 1,793 | 58,033 |
| \$15,000 under \$20,000 | 6,946 | 13,375 | 18,256 | 88,243 | 1,812 | 90,055 |
| \$20,000 under \$25,000 | 6,852 | 15,826 | 18,551 | 117,045 | 2,400 | 119,446 |
| \$25,000 under \$30,000 | 5,832 | 15,251 | 15,857 | 125,806 | 2,271 | 128,077 |
| | | | | | | |
| \$30,000 under \$35,000 | 4,331 | 11,493 | 11,929 | 114,669 | 2,083 | 116,752 |
| \$35,000 under \$40,000 | 3,361 | 9,057 | 9,250 | 105,197 | 1,950 | 107,147 |
| \$40,000 under \$45,000 | 2,496 | 6,753 | 7,047 | 89,929 | 1,881 | 91,809 |
| \$45,000 under \$50,000 | 1,743 | 4,809 | 4,880 | 71,142 | 1,802 | 72,944 |
| \$50,000 under \$60,000 | 2,347 | 7,024 | 6,714 | 110,194 | 3,687 | 113,881 |
| | | | | | | |
| \$60,000 under \$70,000 | 1,180 | 3,779 | 3,306 | 66,500 | 2,448 | 68,947 |
| \$70,000 under \$80,000 | 705 | 2,604 | 2,105 | 45,452 | 2,452 | 47,903 |
| \$80,000 under \$90,000 | 453 | 1,533 | 1,434 | 32,442 | 3,078 | 35,520 |
| \$90,000 under \$100,000 | 342 | 1,338 | 1,028 | 27,977 | 1,858 | 29,835 |
| \$100,000 under \$150,000 | 734 | 3,229 | 2,434 | 74,389 | 8,377 | 82,766 |
| | | | | | | |
| \$150,000 under \$200,000 | 280 | 1,428 | 780 | 41,166 | 5,061 | 46,228 |
| \$200,000 under \$500,000 | 364 | 2,900 | 1,111 | 88,872 | 13,791 | 102,663 |
| \$500,000 under \$1,000,000 | 90 | 442 | 210 | 51,595 | 9,752 | 61,347 |
| \$1,000,000 or Over | 72 | 208 | 193 | 167,770 | 60,757 | 228,527 |
| | | | | | | |
| Total | 59,297 | 119,793 | 152,962 | 1,512,654 | 130,894 | 1,643,548 |
| | | | | | | |
| Under \$25,000 | 34,967 | 47,946 | 84,682 | 299,554 | 9,647 | 309,201 |
| \$25,000 under \$50,000 | 17,763 | 47,363 | 48,964 | 506,743 | 9,987 | 516,729 |
| \$50,000 under \$100,000 | 5,027 | 16,278 | 14,588 | 282,565 | 13,522 | 296,087 |
| \$100,000 or Over | 1,540 | 8,206 | 4,728 | 423,793 | 97,739 | 521,531 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-6J Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Number of Returns | Deductions | Exemptions | Taxable 5.95% Income | Taxable 12% Income | Total Taxable Income |
|--|----------------------|---------------|---------------|-------------------------|-----------------------|----------------------------|
| | Count | \$, 000 | \$, 000 | \$, 000 | \$, 000 | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 51,528 | 22,991 | 205,643 | 67,448 | 55,555 | 123,003 |
| \$5,000 under \$10,000 | 49,120 | 36,624 | 246,045 | 53,803 | 5,039 | 58,841 |
| \$10,000 under \$15,000 | 61,974 | 71,740 | 341,877 | 239,888 | 28,962 | 268,851 |
| \$15,000 under \$20,000 | 60,864 | 105,319 | 347,792 | 565,261 | 51,519 | 616,780 |
| \$20,000 under \$25,000 | 60,457 | 134,197 | 346,834 | 823,117 | 59,775 | 882,892 |
| \$25,000 under \$30,000 | 61,665 | 163,903 | 352,669 | 1,120,855 | 60,708 | 1,181,564 |
| \$30,000 under \$35,000 | 64,777 | 193,388 | 371,096 | 1,480,296 | 63,441 | 1,543,737 |
| \$35,000 under \$40,000 | 69,368 | 225,570 | 397,794 | 1,918,787 | 62,152 | 1,980,939 |
| \$40,000 under \$45,000 | 72,718 | 251,432 | 418,590 | 2,358,219 | 63,381 | 2,421,600 |
| \$45,000 under \$50,000 | 72,774 | 265,524 | 417,184 | 2,710,266 | 62,935 | 2,773,201 |
| \$50,000 under \$60,000 | 135,199 | 523,165 | 777,015 | 5,995,186 | 124,461 | 6,119,647 |
| \$60,000 under \$70,000 | 110,744 | 456,846 | 635,399 | 5,958,164 | 125,811 | 6,083,975 |
| \$70,000 under \$80,000 | 84,161 | 362,807 | 483,609 | 5,320,963 | 121,451 | 5,442,413 |
| \$80,000 under \$90,000 | 60,222 | 265,850 | 346,198 | 4,373,091 | 116,852 | 4,489,943 |
| \$90,000 under \$100,000 | 42,223 | 190,619 | 243,566 | 3,462,176 | 101,436 | 3,563,612 |
| \$100,000 under \$150,000 | 86,877 | 395,027 | 503,614 | 9,025,456 | 404,960 | 9,430,416 |
| \$150,000 under \$200,000 | 27,214 | 124,968 | 159,153 | 4,097,982 | 289,413 | 4,387,395 |
| \$200,000 under \$500,000 | 30,372 | 139,890 | 180,024 | 7,698,019 | 760,414 | 8,458,434 |
| \$500,000 under \$1,000,000 | 4,944 | 23,974 | 28,597 | 2,825,450 | 470,263 | 3,295,714 |
| \$1,000,000 or Over | 2,318 | 11,381 | 13,785 | 4,031,649 | 1,615,530 | 5,647,179 |
| Total | 1,209,519 | 3,965,215 | 6,816,484 | 64,126,077 | 4,644,058 | 68,770,134 |
| Under \$25,000 | | | | | | |
| Under \$25,000 | 283,943 | 370,871 | 1,488,191 | 1,749,518 | 200,849 | 1,950,366 |
| \$25,000 under \$50,000 | 341,302 | 1,099,816 | 1,957,333 | 9,588,423 | 312,617 | 9,901,040 |
| \$50,000 under \$100,000 | 432,549 | 1,799,287 | 2,485,787 | 25,109,579 | 590,011 | 25,699,590 |
| \$100,000 or Over | 151,725 | 695,240 | 885,173 | 27,678,557 | 3,540,581 | 31,219,138 |
| UNDER \$12,000 | | | | | | |
| Under \$12,000 | 125,478 | 84,778 | 585,462 | 154,593 | 64,058 | 218,651 |
| \$12,000 under \$21,000 | 110,202 | 176,574 | 625,437 | 915,751 | 89,655 | 1,005,406 |
| Over \$21,000 | 973,839 | 3,703,864 | 5,605,585 | 63,055,732 | 4,490,345 | 67,546,077 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-6H Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Number of Returns | Deductions | Exemptions | Taxable 5.95% Income | Taxable 12% Income | Total Taxable Income |
|--|----------------------|----------------|------------------|-------------------------|-----------------------|----------------------------|
| | Count | \$, 000 | \$, 000 | \$, 000 | \$, 000 | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 20,259 | 19,021 | 89,646 | 6,736 | 762 | 7,498 |
| \$5,000 under \$10,000 | 29,163 | 46,472 | 134,975 | 4,751 | 310 | 5,061 |
| \$10,000 under \$15,000 | 35,644 | 86,030 | 168,281 | 129,486 | 3,817 | 133,304 |
| \$15,000 under \$20,000 | 36,320 | 112,805 | 174,018 | 341,704 | 6,349 | 348,052 |
| \$20,000 under \$25,000 | 31,478 | 110,131 | 150,991 | 437,651 | 6,782 | 444,433 |
| | | | | | | |
| \$25,000 under \$30,000 | 23,631 | 85,091 | 112,278 | 442,769 | 6,474 | 449,242 |
| \$30,000 under \$35,000 | 17,959 | 63,495 | 85,223 | 426,803 | 6,143 | 432,946 |
| \$35,000 under \$40,000 | 13,692 | 46,726 | 64,671 | 394,036 | 6,830 | 400,866 |
| \$40,000 under \$45,000 | 10,230 | 33,929 | 48,426 | 344,453 | 6,603 | 351,057 |
| \$45,000 under \$50,000 | 7,186 | 23,764 | 33,978 | 276,727 | 5,898 | 282,625 |
| | | | | | | |
| \$50,000 under \$60,000 | 7,969 | 26,731 | 37,861 | 359,456 | 9,485 | 368,941 |
| \$60,000 under \$70,000 | 3,868 | 13,275 | 18,434 | 210,234 | 7,067 | 217,300 |
| \$70,000 under \$80,000 | 2,087 | 7,924 | 10,197 | 131,646 | 5,741 | 137,387 |
| \$80,000 under \$90,000 | 1,115 | 4,439 | 5,495 | 79,443 | 4,922 | 84,366 |
| \$90,000 under \$100,000 | 716 | 2,931 | 3,796 | 56,475 | 4,709 | 61,183 |
| | | | | | | |
| \$100,000 under \$150,000 | 1,524 | 7,054 | 7,656 | 153,710 | 12,568 | 166,278 |
| \$150,000 under \$200,000 | 515 | 3,772 | 2,495 | 73,881 | 7,797 | 81,678 |
| \$200,000 under \$500,000 | 514 | 5,402 | 2,432 | 120,381 | 16,928 | 137,309 |
| \$500,000 under \$1,000,000 | 102 | 1,052 | 499 | 54,107 | 13,584 | 67,691 |
| \$1,000,000 or Over | 40 | 460 | 184 | 51,577 | 46,868 | 98,444 |
| | | | | | | |
| Total | 244,012 | 700,507 | 1,151,537 | 4,096,026 | 179,634 | 4,275,660 |
| | | | | | | |
| Under \$25,000 | 152,864 | 374,460 | 717,910 | 920,328 | 18,020 | 938,348 |
| \$25,000 under \$50,000 | 72,698 | 253,006 | 344,575 | 1,884,787 | 31,948 | 1,916,735 |
| \$50,000 under \$100,000 | 15,755 | 55,300 | 75,784 | 837,254 | 31,923 | 869,177 |
| \$100,000 or Over | 2,695 | 17,741 | 13,267 | 453,657 | 97,743 | 551,400 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-7 Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | Deductions | Exemptions | Taxable 5.95% Income | Taxable 12% Income | Total Taxable Income |
|--|----------------------|--------------|--------------|-------------------------|-----------------------|----------------------------|
| | Count | \$ Avg | \$ Avg | \$ Avg | \$ Avg | \$ Avg |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 376,593 | 338 | 2,802 | 317 | 211 | 528 |
| \$5,000 under \$10,000 | 309,484 | 858 | 3,088 | 1,810 | 141 | 1,951 |
| \$10,000 under \$15,000 | 276,510 | 1,488 | 3,483 | 6,548 | 444 | 6,992 |
| \$15,000 under \$20,000 | 253,095 | 2,098 | 3,585 | 11,282 | 561 | 11,842 |
| \$20,000 under \$25,000 | 234,878 | 2,578 | 3,598 | 15,691 | 627 | 16,318 |
| | | | | | | |
| \$25,000 under \$30,000 | 203,145 | 2,895 | 3,688 | 20,158 | 698 | 20,856 |
| \$30,000 under \$35,000 | 172,856 | 3,056 | 3,895 | 24,698 | 797 | 25,495 |
| \$35,000 under \$40,000 | 150,046 | 3,182 | 4,166 | 29,224 | 889 | 30,113 |
| \$40,000 under \$45,000 | 131,119 | 3,305 | 4,461 | 33,717 | 966 | 34,683 |
| \$45,000 under \$50,000 | 113,965 | 3,464 | 4,695 | 38,227 | 1,060 | 39,287 |
| | | | | | | |
| \$50,000 under \$60,000 | 184,190 | 3,685 | 4,983 | 44,859 | 1,221 | 46,080 |
| \$60,000 under \$70,000 | 135,199 | 3,975 | 5,239 | 54,010 | 1,518 | 55,528 |
| \$70,000 under \$80,000 | 97,473 | 4,197 | 5,383 | 63,226 | 1,891 | 65,117 |
| \$80,000 under \$90,000 | 68,069 | 4,318 | 5,443 | 72,483 | 2,472 | 74,956 |
| \$90,000 under \$100,000 | 47,318 | 4,432 | 5,493 | 81,684 | 3,067 | 84,751 |
| | | | | | | |
| \$100,000 under \$150,000 | 97,751 | 4,498 | 5,518 | 103,340 | 5,582 | 108,922 |
| \$150,000 under \$200,000 | 30,796 | 4,644 | 5,588 | 149,243 | 12,182 | 161,425 |
| \$200,000 under \$500,000 | 34,303 | 4,904 | 5,649 | 250,141 | 28,130 | 278,271 |
| \$500,000 under \$1,000,000 | 5,658 | 5,052 | 5,510 | 566,284 | 101,508 | 667,792 |
| \$1,000,000 or Over | 2,762 | 6,682 | 6,313 | 1,783,252 | 703,218 | 2,486,470 |
| | | | | | | |
| Total | 2,925,210 | 2,492 | 3,975 | 31,619 | 2,231 | 33,850 |
| | | | | | | |
| Under \$25,000 | 1,450,560 | 1,338 | 3,258 | 6,226 | 369 | 6,595 |
| \$25,000 under \$50,000 | 771,131 | 3,141 | 4,108 | 27,915 | 857 | 28,772 |
| \$50,000 under \$100,000 | 532,249 | 4,000 | 5,225 | 57,354 | 1,743 | 59,097 |
| \$100,000 or Over | 171,270 | 4,659 | 5,569 | 183,381 | 25,704 | 209,085 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-7SI Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | Deductions | Exemptions | Taxable 5.95% Income | Taxable 12% Income | Total Taxable Income |
|--|----------------------|--------------|--------------|-------------------------|-----------------------|----------------------------|
| | Count | \$ Avg | \$ Avg | \$ Avg | \$ Avg | \$ Avg |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 297,233 | 277 | 2,507 | 117 | 70 | 187 |
| \$5,000 under \$10,000 | 224,389 | 785 | 2,489 | 2,113 | 164 | 2,277 |
| \$10,000 under \$15,000 | 172,108 | 1,417 | 2,533 | 8,048 | 513 | 8,560 |
| \$15,000 under \$20,000 | 148,965 | 2,011 | 2,466 | 12,487 | 552 | 13,039 |
| \$20,000 under \$25,000 | 136,091 | 2,538 | 2,415 | 16,957 | 575 | 17,532 |
| | | | | | | |
| \$25,000 under \$30,000 | 112,017 | 2,891 | 2,395 | 21,474 | 646 | 22,120 |
| \$30,000 under \$35,000 | 85,789 | 3,030 | 2,391 | 26,197 | 771 | 26,968 |
| \$35,000 under \$40,000 | 63,625 | 3,081 | 2,411 | 30,913 | 982 | 31,895 |
| \$40,000 under \$45,000 | 45,675 | 3,093 | 2,426 | 35,650 | 1,199 | 36,849 |
| \$45,000 under \$50,000 | 32,262 | 3,119 | 2,451 | 40,245 | 1,556 | 41,801 |
| | | | | | | |
| \$50,000 under \$60,000 | 38,675 | 3,150 | 2,487 | 46,483 | 2,255 | 48,738 |
| \$60,000 under \$70,000 | 19,407 | 3,270 | 2,636 | 54,989 | 3,601 | 58,590 |
| \$70,000 under \$80,000 | 10,520 | 3,395 | 2,741 | 63,188 | 5,200 | 68,388 |
| \$80,000 under \$90,000 | 6,279 | 3,515 | 2,762 | 71,488 | 6,920 | 78,408 |
| \$90,000 under \$100,000 | 4,037 | 3,678 | 2,855 | 78,888 | 9,196 | 88,084 |
| | | | | | | |
| \$100,000 under \$150,000 | 8,616 | 3,988 | 2,977 | 98,431 | 13,894 | 112,325 |
| \$150,000 under \$200,000 | 2,787 | 4,611 | 3,466 | 137,445 | 26,149 | 163,594 |
| \$200,000 under \$500,000 | 3,053 | 6,557 | 3,341 | 220,537 | 56,936 | 277,473 |
| \$500,000 under \$1,000,000 | 522 | 5,972 | 3,580 | 522,763 | 154,665 | 677,428 |
| \$1,000,000 or Over | 332 | 19,297 | 9,861 | 2,031,163 | 660,038 | 2,691,201 |
| | | | | | | |
| Total | 1,412,382 | 1,773 | 2,484 | 16,112 | 1,112 | 17,225 |
| | | | | | | |
| Under \$25,000 | 978,786 | 1,172 | 2,488 | 6,193 | 313 | 6,506 |
| \$25,000 under \$50,000 | 339,368 | 3,011 | 2,407 | 28,130 | 901 | 29,032 |
| \$50,000 under \$100,000 | 78,918 | 3,268 | 2,598 | 54,449 | 3,705 | 58,154 |
| \$100,000 or Over | 15,310 | 5,013 | 3,308 | 186,262 | 43,519 | 229,781 |
| | | | | | | |
| UNDER \$8,000 | 439,213 | 401 | 2,489 | 190 | 56 | 246 |
| \$8,000 under \$14,000 | 223,040 | 1,229 | 2,543 | 6,727 | 467 | 7,194 |
| Over \$14,000 | 750,129 | 2,738 | 2,463 | 28,226 | 1,923 | 30,149 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-7SE Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | Deductions | Exemptions | Taxable 5.95% Income | Taxable 12% Income | Total Taxable Income |
|--|----------------------|--------------|--------------|-------------------------|-----------------------|----------------------------|
| | Count | \$ Avg | \$ Avg | \$ Avg | \$ Avg | \$ Avg |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 7,573 | 356 | 1,947 | 1,365 | 306 | 1,671 |
| \$5,000 under \$10,000 | 6,812 | 915 | 2,345 | 4,065 | 195 | 4,259 |
| \$10,000 under \$15,000 | 6,784 | 1,447 | 2,529 | 8,290 | 264 | 8,554 |
| \$15,000 under \$20,000 | 6,946 | 1,926 | 2,628 | 12,704 | 261 | 12,965 |
| \$20,000 under \$25,000 | 6,852 | 2,310 | 2,707 | 17,082 | 350 | 17,432 |
| | | | | | | |
| \$25,000 under \$30,000 | 5,832 | 2,615 | 2,719 | 21,572 | 389 | 21,961 |
| \$30,000 under \$35,000 | 4,331 | 2,654 | 2,754 | 26,476 | 481 | 26,957 |
| \$35,000 under \$40,000 | 3,361 | 2,695 | 2,752 | 31,299 | 580 | 31,880 |
| \$40,000 under \$45,000 | 2,496 | 2,706 | 2,824 | 36,029 | 753 | 36,783 |
| \$45,000 under \$50,000 | 1,743 | 2,759 | 2,800 | 40,816 | 1,034 | 41,850 |
| | | | | | | |
| \$50,000 under \$60,000 | 2,347 | 2,993 | 2,861 | 46,951 | 1,571 | 48,522 |
| \$60,000 under \$70,000 | 1,180 | 3,203 | 2,802 | 56,356 | 2,074 | 58,430 |
| \$70,000 under \$80,000 | 705 | 3,693 | 2,986 | 64,471 | 3,477 | 67,948 |
| \$80,000 under \$90,000 | 453 | 3,385 | 3,166 | 71,616 | 6,795 | 78,411 |
| \$90,000 under \$100,000 | 342 | 3,913 | 3,005 | 81,805 | 5,432 | 87,238 |
| | | | | | | |
| \$100,000 under \$150,000 | 734 | 4,399 | 3,316 | 101,348 | 11,413 | 112,760 |
| \$150,000 under \$200,000 | 280 | 5,099 | 2,785 | 147,023 | 18,075 | 165,098 |
| \$200,000 under \$500,000 | 364 | 7,968 | 3,053 | 244,153 | 37,888 | 282,042 |
| \$500,000 under \$1,000,000 | 90 | 4,906 | 2,332 | 573,280 | 108,357 | 681,637 |
| \$1,000,000 or Over | 72 | 2,882 | 2,676 | 2,330,141 | 843,850 | 3,173,991 |
| | | | | | | |
| Total | 59,297 | 2,020 | 2,580 | 25,510 | 2,207 | 27,717 |
| | | | | | | |
| Under \$25,000 | 34,967 | 1,371 | 2,422 | 8,567 | 276 | 8,843 |
| \$25,000 under \$50,000 | 17,763 | 2,666 | 2,757 | 28,528 | 562 | 29,090 |
| \$50,000 under \$100,000 | 5,027 | 3,238 | 2,902 | 56,209 | 2,690 | 58,899 |
| \$100,000 or Over | 1,540 | 5,328 | 3,070 | 275,190 | 63,467 | 338,657 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-7J Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | Deductions | Exemptions | Taxable 5.95% Income | Taxable 12% Income | Total Taxable Income |
|--|----------------------|--------------|--------------|-------------------------|-----------------------|----------------------------|
| | Count | \$ Avg | \$ Avg | \$ Avg | \$ Avg | \$ Avg |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 51,528 | 446 | 3,991 | 1,309 | 1,078 | 2,387 |
| \$5,000 under \$10,000 | 49,120 | 746 | 5,009 | 1,095 | 103 | 1,198 |
| \$10,000 under \$15,000 | 61,974 | 1,158 | 5,516 | 3,871 | 467 | 4,338 |
| \$15,000 under \$20,000 | 60,864 | 1,730 | 5,714 | 9,287 | 846 | 10,134 |
| \$20,000 under \$25,000 | 60,457 | 2,220 | 5,737 | 13,615 | 989 | 14,604 |
| \$25,000 under \$30,000 | 61,665 | 2,658 | 5,719 | 18,177 | 984 | 19,161 |
| \$30,000 under \$35,000 | 64,777 | 2,985 | 5,729 | 22,852 | 979 | 23,832 |
| \$35,000 under \$40,000 | 69,368 | 3,252 | 5,735 | 27,661 | 896 | 28,557 |
| \$40,000 under \$45,000 | 72,718 | 3,458 | 5,756 | 32,430 | 872 | 33,301 |
| \$45,000 under \$50,000 | 72,774 | 3,649 | 5,733 | 37,242 | 865 | 38,107 |
| \$50,000 under \$60,000 | 135,199 | 3,870 | 5,747 | 44,343 | 921 | 45,264 |
| \$60,000 under \$70,000 | 110,744 | 4,125 | 5,738 | 53,801 | 1,136 | 54,937 |
| \$70,000 under \$80,000 | 84,161 | 4,311 | 5,746 | 63,224 | 1,443 | 64,667 |
| \$80,000 under \$90,000 | 60,222 | 4,414 | 5,749 | 72,616 | 1,940 | 74,557 |
| \$90,000 under \$100,000 | 42,223 | 4,515 | 5,769 | 81,997 | 2,402 | 84,400 |
| \$100,000 under \$150,000 | 86,877 | 4,547 | 5,797 | 103,888 | 4,661 | 108,549 |
| \$150,000 under \$200,000 | 27,214 | 4,592 | 5,848 | 150,584 | 10,635 | 161,218 |
| \$200,000 under \$500,000 | 30,372 | 4,606 | 5,927 | 253,458 | 25,037 | 278,494 |
| \$500,000 under \$1,000,000 | 4,944 | 4,849 | 5,784 | 571,491 | 95,118 | 666,609 |
| \$1,000,000 or Over | 2,318 | 4,910 | 5,947 | 1,739,279 | 696,950 | 2,436,229 |
| Total | 1,209,519 | 3,278 | 5,636 | 53,018 | 3,840 | 56,857 |
| \$25,000 under \$50,000 | 341,302 | 3,222 | 5,735 | 28,094 | 916 | 29,010 |
| \$50,000 under \$100,000 | 432,549 | 4,160 | 5,747 | 58,050 | 1,364 | 59,414 |
| \$100,000 or Over | 151,725 | 4,582 | 5,834 | 182,426 | 23,336 | 205,761 |
| UNDER \$12,000 | 125,478 | 676 | 4,666 | 1,232 | 511 | 1,743 |
| \$12,000 under \$21,000 | 110,202 | 1,602 | 5,675 | 8,310 | 814 | 9,123 |
| Over \$21,000 | 973,839 | 3,803 | 5,756 | 64,750 | 4,611 | 69,361 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-7H Number of Returns and Averages of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | Deductions | Exemptions | Taxable 5.95% Income | Taxable 12% Income | Total Taxable Income |
|--|----------------------|--------------|--------------|-------------------------|-----------------------|----------------------------|
| | Count | \$ Avg | \$ Avg | \$ Avg | \$ Avg | \$ Avg |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 20,259 | 939 | 4,425 | 332 | 38 | 370 |
| \$5,000 under \$10,000 | 29,163 | 1,594 | 4,628 | 163 | 11 | 174 |
| \$10,000 under \$15,000 | 35,644 | 2,414 | 4,721 | 3,633 | 107 | 3,740 |
| \$15,000 under \$20,000 | 36,320 | 3,106 | 4,791 | 9,408 | 175 | 9,583 |
| \$20,000 under \$25,000 | 31,478 | 3,499 | 4,797 | 13,903 | 215 | 14,119 |
| | | | | | | |
| \$25,000 under \$30,000 | 23,631 | 3,601 | 4,751 | 18,737 | 274 | 19,011 |
| \$30,000 under \$35,000 | 17,959 | 3,536 | 4,745 | 23,765 | 342 | 24,107 |
| \$35,000 under \$40,000 | 13,692 | 3,413 | 4,723 | 28,779 | 499 | 29,277 |
| \$40,000 under \$45,000 | 10,230 | 3,317 | 4,734 | 33,671 | 646 | 34,316 |
| \$45,000 under \$50,000 | 7,186 | 3,307 | 4,728 | 38,509 | 821 | 39,330 |
| | | | | | | |
| \$50,000 under \$60,000 | 7,969 | 3,354 | 4,751 | 45,107 | 1,190 | 46,297 |
| \$60,000 under \$70,000 | 3,868 | 3,432 | 4,766 | 54,352 | 1,827 | 56,179 |
| \$70,000 under \$80,000 | 2,087 | 3,797 | 4,886 | 63,079 | 2,751 | 65,830 |
| \$80,000 under \$90,000 | 1,115 | 3,981 | 4,928 | 71,250 | 4,415 | 75,664 |
| \$90,000 under \$100,000 | 716 | 4,094 | 5,302 | 78,875 | 6,576 | 85,451 |
| | | | | | | |
| \$100,000 under \$150,000 | 1,524 | 4,629 | 5,024 | 100,860 | 8,246 | 109,106 |
| \$150,000 under \$200,000 | 515 | 7,325 | 4,845 | 143,458 | 15,139 | 158,597 |
| \$200,000 under \$500,000 | 514 | 10,510 | 4,731 | 234,205 | 32,934 | 267,138 |
| \$500,000 under \$1,000,000 | 102 | 10,318 | 4,895 | 530,465 | 133,173 | 663,638 |
| \$1,000,000 or Over | 40 | 11,503 | 4,600 | 1,289,418 | 1,171,690 | 2,461,108 |
| | | | | | | |
| Total | 244,012 | 2,871 | 4,719 | 16,786 | 736 | 17,522 |
| | | | | | | |
| Under \$25,000 | 152,864 | 2,450 | 4,696 | 6,021 | 118 | 6,138 |
| \$25,000 under \$50,000 | 72,698 | 3,480 | 4,740 | 25,926 | 439 | 26,366 |
| \$50,000 under \$100,000 | 15,755 | 3,510 | 4,810 | 53,142 | 2,026 | 55,168 |
| \$100,000 or Over | 2,695 | 6,583 | 4,923 | 168,333 | 36,268 | 204,601 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-8 Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | Deductions | Exemptions | Taxable 5.95% Income | Taxable 12% Income | Total Taxable Income |
|---|----------------------|------------|------------|-------------------------|-----------------------|----------------------------|
| | % | % | % | % | % | % |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 12.87 | 1.74 | 9.07 | 0.13 | 1.22 | 0.20 |
| \$5,000 under \$10,000 | 10.58 | 3.64 | 8.22 | 0.61 | 0.67 | 0.61 |
| \$10,000 under \$15,000 | 9.45 | 5.65 | 8.28 | 1.96 | 1.88 | 1.95 |
| \$15,000 under \$20,000 | 8.65 | 7.29 | 7.80 | 3.09 | 2.17 | 3.03 |
| \$20,000 under \$25,000 | 8.03 | 8.31 | 7.27 | 3.98 | 2.26 | 3.87 |
| \$25,000 under \$30,000 | 6.94 | 8.07 | 6.44 | 4.43 | 2.17 | 4.28 |
| \$30,000 under \$35,000 | 5.91 | 7.25 | 5.79 | 4.62 | 2.11 | 4.45 |
| \$35,000 under \$40,000 | 5.13 | 6.55 | 5.38 | 4.74 | 2.04 | 4.56 |
| \$40,000 under \$45,000 | 4.48 | 5.95 | 5.03 | 4.78 | 1.94 | 4.59 |
| \$45,000 under \$50,000 | 3.90 | 5.42 | 4.60 | 4.71 | 1.85 | 4.52 |
| \$50,000 under \$60,000 | 6.30 | 9.31 | 7.89 | 8.93 | 3.45 | 8.57 |
| \$60,000 under \$70,000 | 4.62 | 7.37 | 6.09 | 7.89 | 3.14 | 7.58 |
| \$70,000 under \$80,000 | 3.33 | 5.61 | 4.51 | 6.66 | 2.82 | 6.41 |
| \$80,000 under \$90,000 | 2.33 | 4.03 | 3.19 | 5.33 | 2.58 | 5.15 |
| \$90,000 under \$100,000 | 1.62 | 2.88 | 2.24 | 4.18 | 2.22 | 4.05 |
| \$100,000 under \$150,000 | 3.34 | 6.03 | 4.64 | 10.92 | 8.36 | 10.75 |
| \$150,000 under \$200,000 | 1.05 | 1.96 | 1.48 | 4.97 | 5.75 | 5.02 |
| \$200,000 under \$500,000 | 1.17 | 2.31 | 1.67 | 9.28 | 14.79 | 9.64 |
| \$500,000 under \$1,000,000 | 0.19 | 0.39 | 0.27 | 3.46 | 8.80 | 3.82 |
| \$1,000,000 or Over | 0.09 | 0.25 | 0.15 | 5.33 | 29.76 | 6.94 |
| Total | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| Under \$25,000 | 49.59 | 26.63 | 40.64 | 9.76 | 8.20 | 9.66 |
| \$25,000 under \$50,000 | 26.36 | 33.22 | 27.24 | 23.27 | 10.12 | 22.41 |
| \$50,000 under \$100,000 | 18.20 | 29.20 | 23.92 | 33.00 | 14.22 | 31.77 |
| \$100,000 or Over | 5.85 | 10.95 | 8.20 | 33.96 | 67.46 | 36.17 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-8SI Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | Deductions | Exemptions | Taxable 5.95% Income | Taxable 12% Income | Total Taxable Income |
|--|----------------------|---------------|---------------|-------------------------|-----------------------|----------------------------|
| | % | % | % | % | % | % |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 21.04 | 3.29 | 21.24 | 0.15 | 1.33 | 0.23 |
| \$5,000 under \$10,000 | 15.89 | 7.04 | 15.92 | 2.08 | 2.34 | 2.10 |
| \$10,000 under \$15,000 | 12.19 | 9.74 | 12.43 | 6.09 | 5.62 | 6.06 |
| \$15,000 under \$20,000 | 10.55 | 11.96 | 10.47 | 8.17 | 5.23 | 7.98 |
| \$20,000 under \$25,000 | 9.64 | 13.79 | 9.37 | 10.14 | 4.98 | 9.81 |
| \$25,000 under \$30,000 | 7.93 | 12.93 | 7.65 | 10.57 | 4.61 | 10.19 |
| \$30,000 under \$35,000 | 6.07 | 10.38 | 5.85 | 9.88 | 4.21 | 9.51 |
| \$35,000 under \$40,000 | 4.50 | 7.83 | 4.37 | 8.64 | 3.98 | 8.34 |
| \$40,000 under \$45,000 | 3.23 | 5.64 | 3.16 | 7.16 | 3.49 | 6.92 |
| \$45,000 under \$50,000 | 2.28 | 4.02 | 2.25 | 5.71 | 3.20 | 5.54 |
| \$50,000 under \$60,000 | 2.74 | 4.86 | 2.74 | 7.90 | 5.55 | 7.75 |
| \$60,000 under \$70,000 | 1.37 | 2.53 | 1.46 | 4.69 | 4.45 | 4.67 |
| \$70,000 under \$80,000 | 0.74 | 1.43 | 0.82 | 2.92 | 3.48 | 2.96 |
| \$80,000 under \$90,000 | 0.44 | 0.88 | 0.49 | 1.97 | 2.77 | 2.02 |
| \$90,000 under \$100,000 | 0.29 | 0.59 | 0.33 | 1.40 | 2.36 | 1.46 |
| \$100,000 under \$150,000 | 0.61 | 1.37 | 0.73 | 3.73 | 7.62 | 3.98 |
| \$150,000 under \$200,000 | 0.20 | 0.51 | 0.28 | 1.68 | 4.64 | 1.87 |
| \$200,000 under \$500,000 | 0.22 | 0.80 | 0.29 | 2.96 | 11.06 | 3.48 |
| \$500,000 under \$1,000,000 | 0.04 | 0.12 | 0.05 | 1.20 | 5.14 | 1.45 |
| \$1,000,000 or Over | 0.02 | 0.26 | 0.09 | 2.96 | 13.95 | 3.67 |
| Total | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| Under \$25,000 | 69.30 | 45.83 | 69.43 | 26.64 | 19.51 | 26.18 |
| \$25,000 under \$50,000 | 24.03 | 40.80 | 23.28 | 41.95 | 19.47 | 40.50 |
| \$50,000 under \$100,000 | 5.59 | 10.30 | 5.84 | 18.88 | 18.61 | 18.86 |
| \$100,000 or Over | 1.08 | 3.07 | 1.44 | 12.53 | 42.41 | 14.46 |
| UNDER \$8,000 | 31.10 | 7.03 | 31.17 | 0.37 | 1.57 | 0.44 |
| \$8,000 under \$14,000 | 15.79 | 10.95 | 16.17 | 6.59 | 6.63 | 6.60 |
| Over \$14,000 | 53.11 | 82.03 | 52.66 | 93.04 | 91.80 | 92.96 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-8SE Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | Deductions | Exemptions | Taxable 5.95% Income | Taxable 12% Income | Total Taxable Income |
|--|----------------------|---------------|---------------|-------------------------|-----------------------|----------------------------|
| | % | % | % | % | % | % |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 12.77 | 2.25 | 9.64 | 0.68 | 1.77 | 0.77 |
| \$5,000 under \$10,000 | 11.49 | 5.20 | 10.44 | 1.83 | 1.01 | 1.77 |
| \$10,000 under \$15,000 | 11.44 | 8.19 | 11.22 | 3.72 | 1.37 | 3.53 |
| \$15,000 under \$20,000 | 11.71 | 11.17 | 11.93 | 5.83 | 1.38 | 5.48 |
| \$20,000 under \$25,000 | 11.56 | 13.21 | 12.13 | 7.74 | 1.83 | 7.27 |
| | | | | | | |
| \$25,000 under \$30,000 | 9.84 | 12.73 | 10.37 | 8.32 | 1.74 | 7.79 |
| \$30,000 under \$35,000 | 7.30 | 9.59 | 7.80 | 7.58 | 1.59 | 7.10 |
| \$35,000 under \$40,000 | 5.67 | 7.56 | 6.05 | 6.95 | 1.49 | 6.52 |
| \$40,000 under \$45,000 | 4.21 | 5.64 | 4.61 | 5.95 | 1.44 | 5.59 |
| \$45,000 under \$50,000 | 2.94 | 4.01 | 3.19 | 4.70 | 1.38 | 4.44 |
| | | | | | | |
| \$50,000 under \$60,000 | 3.96 | 5.86 | 4.39 | 7.28 | 2.82 | 6.93 |
| \$60,000 under \$70,000 | 1.99 | 3.15 | 2.16 | 4.40 | 1.87 | 4.20 |
| \$70,000 under \$80,000 | 1.19 | 2.17 | 1.38 | 3.00 | 1.87 | 2.91 |
| \$80,000 under \$90,000 | 0.76 | 1.28 | 0.94 | 2.14 | 2.35 | 2.16 |
| \$90,000 under \$100,000 | 0.58 | 1.12 | 0.67 | 1.85 | 1.42 | 1.82 |
| | | | | | | |
| \$100,000 under \$150,000 | 1.24 | 2.70 | 1.59 | 4.92 | 6.40 | 5.04 |
| \$150,000 under \$200,000 | 0.47 | 1.19 | 0.51 | 2.72 | 3.87 | 2.81 |
| \$200,000 under \$500,000 | 0.61 | 2.42 | 0.73 | 5.88 | 10.54 | 6.25 |
| \$500,000 under \$1,000,000 | 0.15 | 0.37 | 0.14 | 3.41 | 7.45 | 3.73 |
| \$1,000,000 or Over | 0.12 | 0.17 | 0.13 | 11.09 | 46.42 | 13.90 |
| | | | | | | |
| Total | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| | | | | | | |
| Under \$25,000 | 58.97 | 40.02 | 55.36 | 19.80 | 7.37 | 18.81 |
| \$25,000 under \$50,000 | 29.96 | 39.54 | 32.01 | 33.50 | 7.63 | 31.44 |
| \$50,000 under \$100,000 | 8.48 | 13.59 | 9.54 | 18.68 | 10.33 | 18.02 |
| \$100,000 or Over | 2.60 | 6.85 | 3.09 | 28.02 | 74.67 | 31.73 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-8J Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | Deductions | Exemptions | Taxable 5.95% Income | Taxable 12% Income | Total Taxable Income |
|--|----------------------|---------------|---------------|-------------------------|-----------------------|----------------------------|
| | % | % | % | % | % | % |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 4.26 | 0.58 | 3.02 | 0.11 | 1.20 | 0.18 |
| \$5,000 under \$10,000 | 4.06 | 0.92 | 3.61 | 0.08 | 0.11 | 0.09 |
| \$10,000 under \$15,000 | 5.12 | 1.81 | 5.02 | 0.37 | 0.62 | 0.39 |
| \$15,000 under \$20,000 | 5.03 | 2.66 | 5.10 | 0.88 | 1.11 | 0.90 |
| \$20,000 under \$25,000 | 5.00 | 3.38 | 5.09 | 1.28 | 1.29 | 1.28 |
| | | | | | | |
| \$25,000 under \$30,000 | 5.10 | 4.13 | 5.17 | 1.75 | 1.31 | 1.72 |
| \$30,000 under \$35,000 | 5.36 | 4.88 | 5.44 | 2.31 | 1.37 | 2.24 |
| \$35,000 under \$40,000 | 5.74 | 5.69 | 5.84 | 2.99 | 1.34 | 2.88 |
| \$40,000 under \$45,000 | 6.01 | 6.34 | 6.14 | 3.68 | 1.36 | 3.52 |
| \$45,000 under \$50,000 | 6.02 | 6.70 | 6.12 | 4.23 | 1.36 | 4.03 |
| | | | | | | |
| \$50,000 under \$60,000 | 11.18 | 13.19 | 11.40 | 9.35 | 2.68 | 8.90 |
| \$60,000 under \$70,000 | 9.16 | 11.52 | 9.32 | 9.29 | 2.71 | 8.85 |
| \$70,000 under \$80,000 | 6.96 | 9.15 | 7.09 | 8.30 | 2.62 | 7.91 |
| \$80,000 under \$90,000 | 4.98 | 6.70 | 5.08 | 6.82 | 2.52 | 6.53 |
| \$90,000 under \$100,000 | 3.49 | 4.81 | 3.57 | 5.40 | 2.18 | 5.18 |
| | | | | | | |
| \$100,000 under \$150,000 | 7.18 | 9.96 | 7.39 | 14.07 | 8.72 | 13.71 |
| \$150,000 under \$200,000 | 2.25 | 3.15 | 2.33 | 6.39 | 6.23 | 6.38 |
| \$200,000 under \$500,000 | 2.51 | 3.53 | 2.64 | 12.00 | 16.37 | 12.30 |
| \$500,000 under \$1,000,000 | 0.41 | 0.60 | 0.42 | 4.41 | 10.13 | 4.79 |
| \$1,000,000 or Over | 0.19 | 0.29 | 0.20 | 6.29 | 34.79 | 8.21 |
| | | | | | | |
| Total | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| | | | | | | |
| Under \$25,000 | 23.48 | 9.35 | 21.83 | 2.73 | 4.32 | 2.84 |
| \$25,000 under \$50,000 | 28.22 | 27.74 | 28.71 | 14.95 | 6.73 | 14.40 |
| \$50,000 under \$100,000 | 35.76 | 45.38 | 36.47 | 39.16 | 12.70 | 37.37 |
| \$100,000 or Over | 12.54 | 17.53 | 12.99 | 43.16 | 76.24 | 45.40 |
| | | | | | | |
| UNDER \$12,000 | 10.37 | 2.14 | 8.59 | 0.24 | 1.38 | 0.32 |
| \$12,000 under \$21,000 | 9.11 | 4.45 | 9.18 | 1.43 | 1.93 | 1.46 |
| Over \$21,000 | 80.51 | 93.41 | 82.24 | 98.33 | 96.69 | 98.22 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-8H Percent Distribution of Number of Returns and Amounts of Deductions, Exemptions, and Taxable Income by Class and Total
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | Deductions | Exemptions | Taxable 5.95% Income | Taxable 12% Income | Total Taxable Income |
|--|----------------------|---------------|---------------|-------------------------|-----------------------|----------------------------|
| | % | % | % | % | % | % |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 8.30 | 2.72 | 7.78 | 0.16 | 0.42 | 0.18 |
| \$5,000 under \$10,000 | 11.95 | 6.63 | 11.72 | 0.12 | 0.17 | 0.12 |
| \$10,000 under \$15,000 | 14.61 | 12.28 | 14.61 | 3.16 | 2.13 | 3.12 |
| \$15,000 under \$20,000 | 14.88 | 16.10 | 15.11 | 8.34 | 3.53 | 8.14 |
| \$20,000 under \$25,000 | 12.90 | 15.72 | 13.11 | 10.68 | 3.78 | 10.39 |
| \$25,000 under \$30,000 | 9.68 | 12.15 | 9.75 | 10.81 | 3.60 | 10.51 |
| \$30,000 under \$35,000 | 7.36 | 9.06 | 7.40 | 10.42 | 3.42 | 10.13 |
| \$35,000 under \$40,000 | 5.61 | 6.67 | 5.62 | 9.62 | 3.80 | 9.38 |
| \$40,000 under \$45,000 | 4.19 | 4.84 | 4.21 | 8.41 | 3.68 | 8.21 |
| \$45,000 under \$50,000 | 2.94 | 3.39 | 2.95 | 6.76 | 3.28 | 6.61 |
| \$50,000 under \$60,000 | 3.27 | 3.82 | 3.29 | 8.78 | 5.28 | 8.63 |
| \$60,000 under \$70,000 | 1.59 | 1.90 | 1.60 | 5.13 | 3.93 | 5.08 |
| \$70,000 under \$80,000 | 0.86 | 1.13 | 0.89 | 3.21 | 3.20 | 3.21 |
| \$80,000 under \$90,000 | 0.46 | 0.63 | 0.48 | 1.94 | 2.74 | 1.97 |
| \$90,000 under \$100,000 | 0.29 | 0.42 | 0.33 | 1.38 | 2.62 | 1.43 |
| \$100,000 under \$150,000 | 0.62 | 1.01 | 0.66 | 3.75 | 7.00 | 3.89 |
| \$150,000 under \$200,000 | 0.21 | 0.54 | 0.22 | 1.80 | 4.34 | 1.91 |
| \$200,000 under \$500,000 | 0.21 | 0.77 | 0.21 | 2.94 | 9.42 | 3.21 |
| \$500,000 under \$1,000,000 | 0.04 | 0.15 | 0.04 | 1.32 | 7.56 | 1.58 |
| \$1,000,000 or Over | 0.02 | 0.07 | 0.02 | 1.26 | 26.09 | 2.30 |
| Total | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| Under \$25,000 | 62.65 | 53.46 | 62.34 | 22.47 | 10.03 | 21.95 |
| \$25,000 under \$50,000 | 29.79 | 36.12 | 29.92 | 46.02 | 17.78 | 44.83 |
| \$50,000 under \$100,000 | 6.46 | 7.89 | 6.58 | 20.44 | 17.77 | 20.33 |
| \$100,000 or Over | 1.10 | 2.53 | 1.15 | 11.08 | 54.41 | 12.90 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

All Filers

Table II-9 Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Number of Returns | 5. 95% Tax | 12% Tax | Total Tax | Credits | Net Tax After Credits |
|---|----------------------|-------------|----------|-------------|----------|-----------------------------|
| | Count | \$, 000 | \$, 000 | \$, 000 | \$, 000 | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5, 000 | 376, 593 | 7, 096 | 9, 542 | 16, 637 | 3, 429 | 14, 844 |
| \$5, 000 under \$10, 000 | 309, 484 | 33, 338 | 5, 218 | 38, 556 | 21, 354 | 18, 114 |
| \$10, 000 under \$15, 000 | 276, 510 | 107, 734 | 14, 737 | 122, 472 | 31, 043 | 91, 609 |
| \$15, 000 under \$20, 000 | 253, 095 | 169, 892 | 17, 030 | 186, 921 | 12, 654 | 174, 371 |
| \$20, 000 under \$25, 000 | 234, 878 | 219, 287 | 17, 669 | 236, 956 | 3, 119 | 233, 966 |
| \$25, 000 under \$30, 000 | 203, 145 | 243, 647 | 17, 017 | 260, 663 | 2, 524 | 258, 187 |
| \$30, 000 under \$35, 000 | 172, 856 | 254, 017 | 16, 537 | 270, 554 | 3, 124 | 267, 472 |
| \$35, 000 under \$40, 000 | 150, 046 | 260, 900 | 16, 008 | 276, 908 | 3, 525 | 273, 422 |
| \$40, 000 under \$45, 000 | 131, 119 | 263, 044 | 15, 197 | 278, 241 | 3, 847 | 274, 418 |
| \$45, 000 under \$50, 000 | 113, 965 | 259, 213 | 14, 501 | 273, 713 | 4, 126 | 269, 596 |
| \$50, 000 under \$60, 000 | 184, 190 | 491, 623 | 26, 979 | 518, 603 | 8, 547 | 510, 053 |
| \$60, 000 under \$70, 000 | 135, 199 | 434, 473 | 24, 626 | 459, 099 | 8, 283 | 450, 824 |
| \$70, 000 under \$80, 000 | 97, 473 | 366, 687 | 22, 122 | 388, 808 | 7, 462 | 381, 334 |
| \$80, 000 under \$90, 000 | 68, 069 | 293, 564 | 20, 196 | 313, 760 | 6, 055 | 307, 711 |
| \$90, 000 under \$100, 000 | 47, 318 | 229, 973 | 17, 415 | 247, 389 | 4, 699 | 242, 689 |
| \$100, 000 under \$150, 000 | 97, 751 | 601, 047 | 65, 474 | 666, 521 | 13, 114 | 653, 367 |
| \$150, 000 under \$200, 000 | 30, 796 | 273, 467 | 45, 018 | 318, 485 | 7, 230 | 311, 239 |
| \$200, 000 under \$500, 000 | 34, 303 | 510, 544 | 115, 795 | 626, 339 | 18, 209 | 608, 068 |
| \$500, 000 under \$1, 000, 000 | 5, 658 | 190, 640 | 68, 920 | 259, 560 | 10, 426 | 249, 134 |
| \$1, 000, 000 or Over | 2, 762 | 293, 058 | 233, 074 | 526, 132 | 30, 014 | 495, 024 |
| Total | 2, 925, 210 | 5, 503, 244 | 783, 074 | 6, 286, 318 | 202, 783 | 6, 085, 441 |
| Under \$25, 000 | 1, 450, 560 | 537, 346 | 64, 196 | 601, 542 | 71, 598 | 532, 904 |
| \$25, 000 under \$50, 000 | 771, 131 | 1, 280, 821 | 79, 258 | 1, 360, 079 | 17, 145 | 1, 343, 094 |
| \$50, 000 under \$100, 000 | 532, 249 | 1, 816, 321 | 111, 338 | 1, 927, 659 | 35, 046 | 1, 892, 611 |
| \$100, 000 or Over | 171, 270 | 1, 868, 756 | 528, 281 | 2, 397, 038 | 78, 993 | 2, 316, 832 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-9SI Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Number of Returns | 5. 95% Tax | 12% Tax | Total Tax | Credits | Net Tax After Credits |
|---|----------------------|------------|---------|-----------|---------|-----------------------------|
| | Count | \$, 000 | \$, 000 | \$, 000 | \$, 000 | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 297,233 | 2,067 | 2,506 | 4,573 | 1,615 | 4,287 |
| \$5,000 under \$10,000 | 224,389 | 28,207 | 4,417 | 32,624 | 20,590 | 12,346 |
| \$10,000 under \$15,000 | 172,108 | 82,410 | 10,589 | 92,999 | 17,491 | 75,539 |
| \$15,000 under \$20,000 | 148,965 | 110,677 | 9,868 | 120,545 | 1,033 | 119,530 |
| \$20,000 under \$25,000 | 136,091 | 137,307 | 9,394 | 146,701 | 1,315 | 145,411 |
| | | | | | | |
| \$25,000 under \$30,000 | 112,017 | 143,125 | 8,682 | 151,808 | 1,606 | 150,232 |
| \$30,000 under \$35,000 | 85,789 | 133,722 | 7,937 | 141,659 | 1,843 | 139,818 |
| \$35,000 under \$40,000 | 63,625 | 117,028 | 7,496 | 124,523 | 1,732 | 122,800 |
| \$40,000 under \$45,000 | 45,675 | 96,884 | 6,573 | 103,457 | 1,548 | 101,920 |
| \$45,000 under \$50,000 | 32,262 | 77,254 | 6,025 | 83,278 | 1,292 | 81,987 |
| | | | | | | |
| \$50,000 under \$60,000 | 38,675 | 106,966 | 10,464 | 117,429 | 1,710 | 115,723 |
| \$60,000 under \$70,000 | 19,407 | 63,497 | 8,387 | 71,884 | 1,015 | 70,867 |
| \$70,000 under \$80,000 | 10,520 | 39,552 | 6,565 | 46,117 | 634 | 45,470 |
| \$80,000 under \$90,000 | 6,279 | 26,708 | 5,214 | 31,922 | 495 | 31,428 |
| \$90,000 under \$100,000 | 4,037 | 18,949 | 4,455 | 23,404 | 418 | 22,986 |
| | | | | | | |
| \$100,000 under \$150,000 | 8,616 | 50,461 | 14,365 | 64,826 | 1,317 | 63,501 |
| \$150,000 under \$200,000 | 2,787 | 22,792 | 8,745 | 31,537 | 780 | 30,755 |
| \$200,000 under \$500,000 | 3,053 | 40,061 | 20,859 | 60,920 | 1,862 | 59,055 |
| \$500,000 under \$1,000,000 | 522 | 16,237 | 9,688 | 25,925 | 1,330 | 24,594 |
| \$1,000,000 or Over | 332 | 40,124 | 26,296 | 66,420 | 4,945 | 61,474 |
| | | | | | | |
| Total | 1,412,382 | 1,354,026 | 188,524 | 1,542,550 | 64,572 | 1,479,726 |
| | | | | | | |
| Under \$25,000 | 978,786 | 360,667 | 36,774 | 397,441 | 42,045 | 357,114 |
| \$25,000 under \$50,000 | 339,368 | 568,014 | 36,712 | 604,726 | 8,021 | 596,758 |
| \$50,000 under \$100,000 | 78,918 | 255,671 | 35,084 | 290,755 | 4,272 | 286,474 |
| \$100,000 or Over | 15,310 | 169,674 | 79,954 | 249,628 | 10,234 | 239,380 |
| | | | | | | |
| UNDER \$8,000 | 439,213 | 4,955 | 2,956 | 7,910 | 2,639 | 6,879 |
| \$8,000 under \$14,000 | 223,040 | 89,271 | 12,505 | 101,776 | 36,837 | 65,003 |
| Over \$14,000 | 750,129 | 1,259,801 | 173,063 | 1,432,863 | 25,095 | 1,407,843 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-9SE Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Number of Returns | 5. 95% Tax | 12% Tax | Total Tax | Credits | Net Tax After Credits |
|---|----------------------|------------|---------|-----------|---------|-----------------------------|
| | Count | \$, 000 | \$, 000 | \$, 000 | \$, 000 | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5, 000 | 7, 573 | 615 | 278 | 893 | 50 | 855 |
| \$5, 000 under \$10, 000 | 6, 812 | 1, 647 | 159 | 1, 807 | 22 | 1, 788 |
| \$10, 000 under \$15, 000 | 6, 784 | 3, 346 | 215 | 3, 561 | 36 | 3, 527 |
| \$15, 000 under \$20, 000 | 6, 946 | 5, 250 | 217 | 5, 468 | 57 | 5, 414 |
| \$20, 000 under \$25, 000 | 6, 852 | 6, 964 | 288 | 7, 252 | 71 | 7, 182 |
| \$25, 000 under \$30, 000 | 5, 832 | 7, 485 | 273 | 7, 758 | 83 | 7, 675 |
| \$30, 000 under \$35, 000 | 4, 331 | 6, 823 | 250 | 7, 073 | 84 | 6, 989 |
| \$35, 000 under \$40, 000 | 3, 361 | 6, 259 | 234 | 6, 493 | 103 | 6, 390 |
| \$40, 000 under \$45, 000 | 2, 496 | 5, 351 | 226 | 5, 576 | 83 | 5, 493 |
| \$45, 000 under \$50, 000 | 1, 743 | 4, 233 | 216 | 4, 449 | 75 | 4, 374 |
| \$50, 000 under \$60, 000 | 2, 347 | 6, 557 | 442 | 6, 999 | 114 | 6, 885 |
| \$60, 000 under \$70, 000 | 1, 180 | 3, 957 | 294 | 4, 250 | 68 | 4, 183 |
| \$70, 000 under \$80, 000 | 705 | 2, 704 | 294 | 2, 999 | 55 | 2, 944 |
| \$80, 000 under \$90, 000 | 453 | 1, 930 | 369 | 2, 300 | 15 | 2, 285 |
| \$90, 000 under \$100, 000 | 342 | 1, 665 | 223 | 1, 888 | 35 | 1, 853 |
| \$100, 000 under \$150, 000 | 734 | 4, 426 | 1, 005 | 5, 431 | 103 | 5, 328 |
| \$150, 000 under \$200, 000 | 280 | 2, 449 | 607 | 3, 057 | 102 | 2, 955 |
| \$200, 000 under \$500, 000 | 364 | 5, 288 | 1, 655 | 6, 943 | 183 | 6, 760 |
| \$500, 000 under \$1, 000, 000 | 90 | 3, 070 | 1, 170 | 4, 240 | 252 | 3, 988 |
| \$1, 000, 000 or Over | 72 | 9, 982 | 7, 291 | 17, 273 | 2, 175 | 15, 098 |
| Total | 59, 297 | 90, 003 | 15, 707 | 105, 710 | 3, 765 | 101, 966 |
| Under \$25, 000 | 34, 967 | 17, 823 | 1, 158 | 18, 981 | 235 | 18, 766 |
| \$25, 000 under \$50, 000 | 17, 763 | 30, 151 | 1, 198 | 31, 350 | 429 | 30, 922 |
| \$50, 000 under \$100, 000 | 5, 027 | 16, 813 | 1, 623 | 18, 435 | 286 | 18, 149 |
| \$100, 000 or Over | 1, 540 | 25, 216 | 11, 729 | 36, 944 | 2, 816 | 34, 128 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Joint Filers

Table II-9J Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Number of Returns | 5. 95% Tax | 12% Tax | Total Tax | Credits | Net Tax After Credits |
|---|----------------------|------------|---------|-----------|---------|-----------------------------|
| | Count | \$, 000 | \$, 000 | \$, 000 | \$, 000 | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 51,528 | 4,013 | 6,667 | 10,680 | 1,717 | 9,222 |
| \$5,000 under \$10,000 | 49,120 | 3,201 | 605 | 3,806 | 678 | 3,692 |
| \$10,000 under \$15,000 | 61,974 | 14,273 | 3,475 | 17,749 | 8,766 | 9,111 |
| \$15,000 under \$20,000 | 60,864 | 33,633 | 6,182 | 39,815 | 8,552 | 31,338 |
| \$20,000 under \$25,000 | 60,457 | 48,975 | 7,173 | 56,148 | 1,475 | 54,776 |
| \$25,000 under \$30,000 | 61,665 | 66,691 | 7,285 | 73,976 | 625 | 73,358 |
| \$30,000 under \$35,000 | 64,777 | 88,078 | 7,613 | 95,691 | 934 | 94,796 |
| \$35,000 under \$40,000 | 69,368 | 114,168 | 7,458 | 121,626 | 1,410 | 120,246 |
| \$40,000 under \$45,000 | 72,718 | 140,314 | 7,606 | 147,920 | 1,942 | 145,991 |
| \$45,000 under \$50,000 | 72,774 | 161,261 | 7,552 | 168,813 | 2,540 | 166,282 |
| \$50,000 under \$60,000 | 135,199 | 356,714 | 14,935 | 371,649 | 6,375 | 365,273 |
| \$60,000 under \$70,000 | 110,744 | 354,511 | 15,097 | 369,608 | 6,992 | 362,627 |
| \$70,000 under \$80,000 | 84,161 | 316,597 | 14,574 | 331,171 | 6,665 | 324,507 |
| \$80,000 under \$90,000 | 60,222 | 260,199 | 14,022 | 274,221 | 5,431 | 268,796 |
| \$90,000 under \$100,000 | 42,223 | 205,999 | 12,172 | 218,172 | 4,178 | 213,994 |
| \$100,000 under \$150,000 | 86,877 | 537,015 | 48,595 | 585,610 | 11,472 | 574,106 |
| \$150,000 under \$200,000 | 27,214 | 243,830 | 34,730 | 278,559 | 6,216 | 272,329 |
| \$200,000 under \$500,000 | 30,372 | 458,032 | 91,250 | 549,282 | 15,859 | 533,364 |
| \$500,000 under \$1,000,000 | 4,944 | 168,114 | 56,432 | 224,546 | 8,656 | 215,889 |
| \$1,000,000 or Over | 2,318 | 239,883 | 193,864 | 433,747 | 22,218 | 410,435 |
| Total | 1,209,519 | 3,815,502 | 557,287 | 4,372,788 | 122,698 | 4,250,131 |
| Under \$25,000 | 283,943 | 104,096 | 24,102 | 128,198 | 21,187 | 108,139 |
| \$25,000 under \$50,000 | 341,302 | 570,511 | 37,514 | 608,025 | 7,451 | 600,673 |
| \$50,000 under \$100,000 | 432,549 | 1,494,020 | 70,801 | 1,564,821 | 29,640 | 1,535,195 |
| \$100,000 or Over | 151,725 | 1,646,874 | 424,870 | 2,071,744 | 64,421 | 2,006,123 |
| UNDER \$12,000 | 125,478 | 9,198 | 7,687 | 16,885 | 2,912 | 14,827 |
| \$12,000 under \$21,000 | 110,202 | 54,487 | 10,759 | 65,246 | 17,560 | 47,873 |
| Over \$21,000 | 973,839 | 3,751,816 | 538,841 | 4,290,657 | 102,227 | 4,187,431 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-9H Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Number of Returns | 5.95% Tax | 12% Tax | Total Tax | Credits | Net Tax After Credits |
|---|----------------------|-----------|---------|-----------|---------|-----------------------------|
| | Count | \$, 000 | \$, 000 | \$, 000 | \$, 000 | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 20,259 | 401 | 91 | 492 | 47 | 480 |
| \$5,000 under \$10,000 | 29,163 | 283 | 37 | 320 | 64 | 287 |
| \$10,000 under \$15,000 | 35,644 | 7,704 | 458 | 8,163 | 4,750 | 3,432 |
| \$15,000 under \$20,000 | 36,320 | 20,331 | 762 | 21,093 | 3,012 | 18,089 |
| \$20,000 under \$25,000 | 31,478 | 26,040 | 814 | 26,854 | 259 | 26,597 |
| \$25,000 under \$30,000 | 23,631 | 26,345 | 777 | 27,122 | 209 | 26,920 |
| \$30,000 under \$35,000 | 17,959 | 25,395 | 737 | 26,132 | 264 | 25,868 |
| \$35,000 under \$40,000 | 13,692 | 23,445 | 820 | 24,265 | 279 | 23,986 |
| \$40,000 under \$45,000 | 10,230 | 20,495 | 792 | 21,287 | 274 | 21,013 |
| \$45,000 under \$50,000 | 7,186 | 16,465 | 708 | 17,173 | 219 | 16,953 |
| \$50,000 under \$60,000 | 7,969 | 21,388 | 1,138 | 22,526 | 349 | 22,172 |
| \$60,000 under \$70,000 | 3,868 | 12,509 | 848 | 13,357 | 207 | 13,148 |
| \$70,000 under \$80,000 | 2,087 | 7,833 | 689 | 8,522 | 108 | 8,413 |
| \$80,000 under \$90,000 | 1,115 | 4,727 | 591 | 5,318 | 115 | 5,203 |
| \$90,000 under \$100,000 | 716 | 3,360 | 565 | 3,925 | 69 | 3,857 |
| \$100,000 under \$150,000 | 1,524 | 9,146 | 1,508 | 10,654 | 222 | 10,432 |
| \$150,000 under \$200,000 | 515 | 4,396 | 936 | 5,332 | 132 | 5,201 |
| \$200,000 under \$500,000 | 514 | 7,163 | 2,031 | 9,194 | 305 | 8,889 |
| \$500,000 under \$1,000,000 | 102 | 3,219 | 1,630 | 4,849 | 188 | 4,662 |
| \$1,000,000 or Over | 40 | 3,069 | 5,624 | 8,693 | 676 | 8,017 |
| Total | 244,012 | 243,714 | 21,556 | 265,270 | 11,747 | 253,619 |
| Under \$25,000 | 152,864 | 54,759 | 2,162 | 56,922 | 8,131 | 48,885 |
| \$25,000 under \$50,000 | 72,698 | 112,145 | 3,834 | 115,979 | 1,245 | 114,741 |
| \$50,000 under \$100,000 | 15,755 | 49,817 | 3,831 | 53,647 | 848 | 52,792 |
| \$100,000 or Over | 2,695 | 26,993 | 11,729 | 38,722 | 1,523 | 37,201 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-10 Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | 5. 95% Tax | 12% Tax | Total Tax | Credits | Net Tax After Credits |
|---|----------------------|------------|---------|-----------|---------|-----------------------------|
| | Count | \$ Avg | \$ Avg | \$ Avg | \$ Avg | \$ Avg |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 376,593 | 19 | 25 | 44 | 9 | 39 |
| \$5,000 under \$10,000 | 309,484 | 108 | 17 | 125 | 69 | 59 |
| \$10,000 under \$15,000 | 276,510 | 390 | 53 | 443 | 112 | 331 |
| \$15,000 under \$20,000 | 253,095 | 671 | 67 | 739 | 50 | 689 |
| \$20,000 under \$25,000 | 234,878 | 934 | 75 | 1,009 | 13 | 996 |
| | | | | | | |
| \$25,000 under \$30,000 | 203,145 | 1,199 | 84 | 1,283 | 12 | 1,271 |
| \$30,000 under \$35,000 | 172,856 | 1,470 | 96 | 1,565 | 18 | 1,547 |
| \$35,000 under \$40,000 | 150,046 | 1,739 | 107 | 1,845 | 23 | 1,822 |
| \$40,000 under \$45,000 | 131,119 | 2,006 | 116 | 2,122 | 29 | 2,093 |
| \$45,000 under \$50,000 | 113,965 | 2,274 | 127 | 2,402 | 36 | 2,366 |
| | | | | | | |
| \$50,000 under \$60,000 | 184,190 | 2,669 | 146 | 2,816 | 46 | 2,769 |
| \$60,000 under \$70,000 | 135,199 | 3,214 | 182 | 3,396 | 61 | 3,335 |
| \$70,000 under \$80,000 | 97,473 | 3,762 | 227 | 3,989 | 77 | 3,912 |
| \$80,000 under \$90,000 | 68,069 | 4,313 | 297 | 4,609 | 89 | 4,521 |
| \$90,000 under \$100,000 | 47,318 | 4,860 | 368 | 5,228 | 99 | 5,129 |
| | | | | | | |
| \$100,000 under \$150,000 | 97,751 | 6,149 | 670 | 6,819 | 134 | 6,684 |
| \$150,000 under \$200,000 | 30,796 | 8,880 | 1,462 | 10,342 | 235 | 10,106 |
| \$200,000 under \$500,000 | 34,303 | 14,883 | 3,376 | 18,259 | 531 | 17,726 |
| \$500,000 under \$1,000,000 | 5,658 | 33,694 | 12,181 | 45,875 | 1,843 | 44,032 |
| \$1,000,000 or Over | 2,762 | 106,103 | 84,386 | 190,490 | 10,867 | 179,227 |
| | | | | | | |
| Total | 2,925,210 | 1,881 | 268 | 2,149 | 69 | 2,080 |
| | | | | | | |
| Under \$25,000 | 1,450,560 | 370 | 44 | 415 | 49 | 367 |
| \$25,000 under \$50,000 | 771,131 | 1,661 | 103 | 1,764 | 22 | 1,742 |
| \$50,000 under \$100,000 | 532,249 | 3,413 | 209 | 3,622 | 66 | 3,556 |
| \$100,000 or Over | 171,270 | 10,911 | 3,084 | 13,996 | 461 | 13,527 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-10SI Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | 5. 95% Tax | 12% Tax | Total Tax | Credits | Net Tax After Credits |
|--|----------------------|------------|------------|--------------|-----------|-----------------------------|
| | Count | \$ Avg | \$ Avg | \$ Avg | \$ Avg | \$ Avg |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 297,233 | 7 | 8 | 15 | 5 | 14 |
| \$5,000 under \$10,000 | 224,389 | 126 | 20 | 145 | 92 | 55 |
| \$10,000 under \$15,000 | 172,108 | 479 | 62 | 540 | 102 | 439 |
| \$15,000 under \$20,000 | 148,965 | 743 | 66 | 809 | 7 | 802 |
| \$20,000 under \$25,000 | 136,091 | 1,009 | 69 | 1,078 | 10 | 1,068 |
| | | | | | | |
| \$25,000 under \$30,000 | 112,017 | 1,278 | 78 | 1,355 | 14 | 1,341 |
| \$30,000 under \$35,000 | 85,789 | 1,559 | 93 | 1,651 | 21 | 1,630 |
| \$35,000 under \$40,000 | 63,625 | 1,839 | 118 | 1,957 | 27 | 1,930 |
| \$40,000 under \$45,000 | 45,675 | 2,121 | 144 | 2,265 | 34 | 2,231 |
| \$45,000 under \$50,000 | 32,262 | 2,395 | 187 | 2,581 | 40 | 2,541 |
| | | | | | | |
| \$50,000 under \$60,000 | 38,675 | 2,766 | 271 | 3,036 | 44 | 2,992 |
| \$60,000 under \$70,000 | 19,407 | 3,272 | 432 | 3,704 | 52 | 3,652 |
| \$70,000 under \$80,000 | 10,520 | 3,760 | 624 | 4,384 | 60 | 4,322 |
| \$80,000 under \$90,000 | 6,279 | 4,254 | 830 | 5,084 | 79 | 5,005 |
| \$90,000 under \$100,000 | 4,037 | 4,694 | 1,103 | 5,797 | 104 | 5,694 |
| | | | | | | |
| \$100,000 under \$150,000 | 8,616 | 5,857 | 1,667 | 7,524 | 153 | 7,370 |
| \$150,000 under \$200,000 | 2,787 | 8,178 | 3,138 | 11,316 | 280 | 11,035 |
| \$200,000 under \$500,000 | 3,053 | 13,122 | 6,832 | 19,954 | 610 | 19,343 |
| \$500,000 under \$1,000,000 | 522 | 31,104 | 18,560 | 49,664 | 2,548 | 47,116 |
| \$1,000,000 or Over | 332 | 120,854 | 79,205 | 200,059 | 14,895 | 185,164 |
| | | | | | | |
| Total | 1,412,382 | 959 | 133 | 1,092 | 46 | 1,048 |
| | | | | | | |
| Under \$25,000 | 978,786 | 368 | 38 | 406 | 43 | 365 |
| \$25,000 under \$50,000 | 339,368 | 1,674 | 108 | 1,782 | 24 | 1,758 |
| \$50,000 under \$100,000 | 78,918 | 3,240 | 445 | 3,684 | 54 | 3,630 |
| \$100,000 or Over | 15,310 | 11,083 | 5,222 | 16,305 | 668 | 15,636 |
| | | | | | | |
| UNDER \$8,000 | 439,213 | 11 | 7 | 18 | 6 | 16 |
| \$8,000 under \$14,000 | 223,040 | 400 | 56 | 456 | 165 | 291 |
| Over \$14,000 | 750,129 | 1,679 | 231 | 1,910 | 33 | 1,877 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-10SE Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | 5. 95% Tax | 12% Tax | Total Tax | Credits | Net Tax After Credits |
|---|----------------------|------------|---------|-----------|---------|-----------------------------|
| | Count | \$ Avg | \$ Avg | \$ Avg | \$ Avg | \$ Avg |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 7,573 | 81 | 37 | 118 | 7 | 113 |
| \$5,000 under \$10,000 | 6,812 | 242 | 23 | 265 | 3 | 262 |
| \$10,000 under \$15,000 | 6,784 | 493 | 32 | 525 | 5 | 520 |
| \$15,000 under \$20,000 | 6,946 | 756 | 31 | 787 | 8 | 779 |
| \$20,000 under \$25,000 | 6,852 | 1,016 | 42 | 1,058 | 10 | 1,048 |
| \$25,000 under \$30,000 | 5,832 | 1,284 | 47 | 1,330 | 14 | 1,316 |
| \$30,000 under \$35,000 | 4,331 | 1,575 | 58 | 1,633 | 19 | 1,614 |
| \$35,000 under \$40,000 | 3,361 | 1,862 | 70 | 1,932 | 31 | 1,901 |
| \$40,000 under \$45,000 | 2,496 | 2,144 | 90 | 2,234 | 33 | 2,201 |
| \$45,000 under \$50,000 | 1,743 | 2,429 | 124 | 2,553 | 43 | 2,510 |
| \$50,000 under \$60,000 | 2,347 | 2,794 | 189 | 2,982 | 49 | 2,934 |
| \$60,000 under \$70,000 | 1,180 | 3,353 | 249 | 3,602 | 58 | 3,545 |
| \$70,000 under \$80,000 | 705 | 3,836 | 417 | 4,253 | 78 | 4,176 |
| \$80,000 under \$90,000 | 453 | 4,261 | 815 | 5,077 | 32 | 5,044 |
| \$90,000 under \$100,000 | 342 | 4,867 | 652 | 5,519 | 102 | 5,418 |
| \$100,000 under \$150,000 | 734 | 6,030 | 1,370 | 7,400 | 141 | 7,259 |
| \$150,000 under \$200,000 | 280 | 8,748 | 2,169 | 10,917 | 365 | 10,552 |
| \$200,000 under \$500,000 | 364 | 14,527 | 4,547 | 19,074 | 502 | 18,571 |
| \$500,000 under \$1,000,000 | 90 | 34,110 | 13,003 | 47,113 | 2,799 | 44,314 |
| \$1,000,000 or Over | 72 | 138,643 | 101,262 | 239,905 | 30,215 | 209,690 |
| Total | 59,297 | 1,518 | 265 | 1,783 | 64 | 1,720 |
| Under \$25,000 | 34,967 | 510 | 33 | 543 | 7 | 537 |
| \$25,000 under \$50,000 | 17,763 | 1,697 | 67 | 1,765 | 24 | 1,741 |
| \$50,000 under \$100,000 | 5,027 | 3,344 | 323 | 3,667 | 57 | 3,610 |
| \$100,000 or Over | 1,540 | 16,374 | 7,616 | 23,990 | 1,829 | 22,161 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-10J Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | 5. 95% Tax | 12% Tax | Total Tax | Credits | Net Tax After Credits |
|--|----------------------|--------------|------------|--------------|------------|-----------------------------|
| | Count | \$ Avg | \$ Avg | \$ Avg | \$ Avg | \$ Avg |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 51,528 | 78 | 129 | 207 | 33 | 179 |
| \$5,000 under \$10,000 | 49,120 | 65 | 12 | 77 | 14 | 75 |
| \$10,000 under \$15,000 | 61,974 | 230 | 56 | 286 | 141 | 147 |
| \$15,000 under \$20,000 | 60,864 | 553 | 102 | 654 | 141 | 515 |
| \$20,000 under \$25,000 | 60,457 | 810 | 119 | 929 | 24 | 906 |
| | | | | | | |
| \$25,000 under \$30,000 | 61,665 | 1,082 | 118 | 1,200 | 10 | 1,190 |
| \$30,000 under \$35,000 | 64,777 | 1,360 | 118 | 1,477 | 14 | 1,463 |
| \$35,000 under \$40,000 | 69,368 | 1,646 | 108 | 1,753 | 20 | 1,733 |
| \$40,000 under \$45,000 | 72,718 | 1,930 | 105 | 2,034 | 27 | 2,008 |
| \$45,000 under \$50,000 | 72,774 | 2,216 | 104 | 2,320 | 35 | 2,285 |
| | | | | | | |
| \$50,000 under \$60,000 | 135,199 | 2,638 | 110 | 2,749 | 47 | 2,702 |
| \$60,000 under \$70,000 | 110,744 | 3,201 | 136 | 3,338 | 63 | 3,274 |
| \$70,000 under \$80,000 | 84,161 | 3,762 | 173 | 3,935 | 79 | 3,856 |
| \$80,000 under \$90,000 | 60,222 | 4,321 | 233 | 4,554 | 90 | 4,463 |
| \$90,000 under \$100,000 | 42,223 | 4,879 | 288 | 5,167 | 99 | 5,068 |
| | | | | | | |
| \$100,000 under \$150,000 | 86,877 | 6,181 | 559 | 6,741 | 132 | 6,608 |
| \$150,000 under \$200,000 | 27,214 | 8,960 | 1,276 | 10,236 | 228 | 10,007 |
| \$200,000 under \$500,000 | 30,372 | 15,081 | 3,004 | 18,085 | 522 | 17,561 |
| \$500,000 under \$1,000,000 | 4,944 | 34,004 | 11,414 | 45,418 | 1,751 | 43,667 |
| \$1,000,000 or Over | 2,318 | 103,487 | 83,634 | 187,121 | 9,585 | 177,064 |
| | | | | | | |
| Total | 1,209,519 | 3,155 | 461 | 3,615 | 101 | 3,514 |
| | | | | | | |
| Under \$25,000 | 283,943 | 367 | 85 | 451 | 75 | 381 |
| \$25,000 under \$50,000 | 341,302 | 1,672 | 110 | 1,781 | 22 | 1,760 |
| \$50,000 under \$100,000 | 432,549 | 3,454 | 164 | 3,618 | 69 | 3,549 |
| \$100,000 or Over | 151,725 | 10,854 | 2,800 | 13,655 | 425 | 13,222 |
| | | | | | | |
| UNDER \$12,000 | 125,478 | 73 | 61 | 135 | 23 | 118 |
| \$12,000 under \$21,000 | 110,202 | 494 | 98 | 592 | 159 | 434 |
| Over \$21,000 | 973,839 | 3,853 | 553 | 4,406 | 105 | 4,300 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-10H Number of Returns and Averages of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | 5. 95% Tax | 12% Tax | Total Tax | Credits | Net Tax After Credits |
|---|----------------------|------------|---------|-----------|---------|-----------------------------|
| | Count | \$ Avg | \$ Avg | \$ Avg | \$ Avg | \$ Avg |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 20,259 | 20 | 5 | 24 | 2 | 24 |
| \$5,000 under \$10,000 | 29,163 | 10 | 1 | 11 | 2 | 10 |
| \$10,000 under \$15,000 | 35,644 | 216 | 13 | 229 | 133 | 96 |
| \$15,000 under \$20,000 | 36,320 | 560 | 21 | 581 | 83 | 498 |
| \$20,000 under \$25,000 | 31,478 | 827 | 26 | 853 | 8 | 845 |
| \$25,000 under \$30,000 | 23,631 | 1,115 | 33 | 1,148 | 9 | 1,139 |
| \$30,000 under \$35,000 | 17,959 | 1,414 | 41 | 1,455 | 15 | 1,440 |
| \$35,000 under \$40,000 | 13,692 | 1,712 | 60 | 1,772 | 20 | 1,752 |
| \$40,000 under \$45,000 | 10,230 | 2,003 | 77 | 2,081 | 27 | 2,054 |
| \$45,000 under \$50,000 | 7,186 | 2,291 | 98 | 2,390 | 30 | 2,359 |
| \$50,000 under \$60,000 | 7,969 | 2,684 | 143 | 2,827 | 44 | 2,782 |
| \$60,000 under \$70,000 | 3,868 | 3,234 | 219 | 3,453 | 54 | 3,399 |
| \$70,000 under \$80,000 | 2,087 | 3,753 | 330 | 4,083 | 52 | 4,031 |
| \$80,000 under \$90,000 | 1,115 | 4,239 | 530 | 4,769 | 103 | 4,666 |
| \$90,000 under \$100,000 | 716 | 4,693 | 789 | 5,482 | 96 | 5,386 |
| \$100,000 under \$150,000 | 1,524 | 6,001 | 990 | 6,991 | 146 | 6,845 |
| \$150,000 under \$200,000 | 515 | 8,536 | 1,817 | 10,352 | 256 | 10,100 |
| \$200,000 under \$500,000 | 514 | 13,935 | 3,952 | 17,887 | 594 | 17,294 |
| \$500,000 under \$1,000,000 | 102 | 31,563 | 15,981 | 47,543 | 1,840 | 45,704 |
| \$1,000,000 or Over | 40 | 76,720 | 140,603 | 217,323 | 16,900 | 200,424 |
| Total | 244,012 | 999 | 88 | 1,087 | 48 | 1,039 |
| Under \$25,000 | 152,864 | 358 | 14 | 372 | 53 | 320 |
| \$25,000 under \$50,000 | 72,698 | 1,543 | 53 | 1,595 | 17 | 1,578 |
| \$50,000 under \$100,000 | 15,755 | 3,162 | 243 | 3,405 | 54 | 3,351 |
| \$100,000 or Over | 2,695 | 10,016 | 4,352 | 14,368 | 565 | 13,804 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-11 Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | 5. 95% Tax | 12% Tax | Total Tax | Credits | Net Tax After Credits |
|---|----------------------|------------|---------|-----------|---------|-----------------------------|
| | % | % | % | % | % | % |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 12. 87 | 0. 13 | 1. 22 | 0. 26 | 1. 69 | 0. 24 |
| \$5,000 under \$10,000 | 10. 58 | 0. 61 | 0. 67 | 0. 61 | 10. 53 | 0. 30 |
| \$10,000 under \$15,000 | 9. 45 | 1. 96 | 1. 88 | 1. 95 | 15. 31 | 1. 51 |
| \$15,000 under \$20,000 | 8. 65 | 3. 09 | 2. 17 | 2. 97 | 6. 24 | 2. 87 |
| \$20,000 under \$25,000 | 8. 03 | 3. 98 | 2. 26 | 3. 77 | 1. 54 | 3. 84 |
| \$25,000 under \$30,000 | 6. 94 | 4. 43 | 2. 17 | 4. 15 | 1. 24 | 4. 24 |
| \$30,000 under \$35,000 | 5. 91 | 4. 62 | 2. 11 | 4. 30 | 1. 54 | 4. 40 |
| \$35,000 under \$40,000 | 5. 13 | 4. 74 | 2. 04 | 4. 40 | 1. 74 | 4. 49 |
| \$40,000 under \$45,000 | 4. 48 | 4. 78 | 1. 94 | 4. 43 | 1. 90 | 4. 51 |
| \$45,000 under \$50,000 | 3. 90 | 4. 71 | 1. 85 | 4. 35 | 2. 03 | 4. 43 |
| \$50,000 under \$60,000 | 6. 30 | 8. 93 | 3. 45 | 8. 25 | 4. 21 | 8. 38 |
| \$60,000 under \$70,000 | 4. 62 | 7. 89 | 3. 14 | 7. 30 | 4. 08 | 7. 41 |
| \$70,000 under \$80,000 | 3. 33 | 6. 66 | 2. 82 | 6. 18 | 3. 68 | 6. 27 |
| \$80,000 under \$90,000 | 2. 33 | 5. 33 | 2. 58 | 4. 99 | 2. 99 | 5. 06 |
| \$90,000 under \$100,000 | 1. 62 | 4. 18 | 2. 22 | 3. 94 | 2. 32 | 3. 99 |
| \$100,000 under \$150,000 | 3. 34 | 10. 92 | 8. 36 | 10. 60 | 6. 47 | 10. 74 |
| \$150,000 under \$200,000 | 1. 05 | 4. 97 | 5. 75 | 5. 07 | 3. 57 | 5. 11 |
| \$200,000 under \$500,000 | 1. 17 | 9. 28 | 14. 79 | 9. 96 | 8. 98 | 9. 99 |
| \$500,000 under \$1,000,000 | 0. 19 | 3. 46 | 8. 80 | 4. 13 | 5. 14 | 4. 09 |
| \$1,000,000 or Over | 0. 09 | 5. 33 | 29. 76 | 8. 37 | 14. 80 | 8. 13 |
| Total | 100. 00 | 100. 00 | 100. 00 | 100. 00 | 100. 00 | 100. 00 |
| Under \$25,000 | 49. 59 | 9. 76 | 8. 20 | 9. 57 | 35. 31 | 8. 76 |
| \$25,000 under \$50,000 | 26. 36 | 23. 27 | 10. 12 | 21. 64 | 8. 46 | 22. 07 |
| \$50,000 under \$100,000 | 18. 20 | 33. 00 | 14. 22 | 30. 66 | 17. 28 | 31. 10 |
| \$100,000 or Over | 5. 85 | 33. 96 | 67. 46 | 38. 13 | 38. 95 | 38. 07 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-11SI Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | 5. 95% Tax | 12% Tax | Total Tax | Credits | Net Tax After Credits |
|---|----------------------|------------|---------|-----------|---------|-----------------------------|
| | % | % | % | % | % | % |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 21.04 | 0.15 | 1.33 | 0.30 | 2.50 | 0.29 |
| \$5,000 under \$10,000 | 15.89 | 2.08 | 2.34 | 2.11 | 31.89 | 0.83 |
| \$10,000 under \$15,000 | 12.19 | 6.09 | 5.62 | 6.03 | 27.09 | 5.10 |
| \$15,000 under \$20,000 | 10.55 | 8.17 | 5.23 | 7.81 | 1.60 | 8.08 |
| \$20,000 under \$25,000 | 9.64 | 10.14 | 4.98 | 9.51 | 2.04 | 9.83 |
| \$25,000 under \$30,000 | 7.93 | 10.57 | 4.61 | 9.84 | 2.49 | 10.15 |
| \$30,000 under \$35,000 | 6.07 | 9.88 | 4.21 | 9.18 | 2.85 | 9.45 |
| \$35,000 under \$40,000 | 4.50 | 8.64 | 3.98 | 8.07 | 2.68 | 8.30 |
| \$40,000 under \$45,000 | 3.23 | 7.16 | 3.49 | 6.71 | 2.40 | 6.89 |
| \$45,000 under \$50,000 | 2.28 | 5.71 | 3.20 | 5.40 | 2.00 | 5.54 |
| \$50,000 under \$60,000 | 2.74 | 7.90 | 5.55 | 7.61 | 2.65 | 7.82 |
| \$60,000 under \$70,000 | 1.37 | 4.69 | 4.45 | 4.66 | 1.57 | 4.79 |
| \$70,000 under \$80,000 | 0.74 | 2.92 | 3.48 | 2.99 | 0.98 | 3.07 |
| \$80,000 under \$90,000 | 0.44 | 1.97 | 2.77 | 2.07 | 0.77 | 2.12 |
| \$90,000 under \$100,000 | 0.29 | 1.40 | 2.36 | 1.52 | 0.65 | 1.55 |
| \$100,000 under \$150,000 | 0.61 | 3.73 | 7.62 | 4.20 | 2.04 | 4.29 |
| \$150,000 under \$200,000 | 0.20 | 1.68 | 4.64 | 2.04 | 1.21 | 2.08 |
| \$200,000 under \$500,000 | 0.22 | 2.96 | 11.06 | 3.95 | 2.88 | 3.99 |
| \$500,000 under \$1,000,000 | 0.04 | 1.20 | 5.14 | 1.68 | 2.06 | 1.66 |
| \$1,000,000 or Over | 0.02 | 2.96 | 13.95 | 4.31 | 7.66 | 4.15 |
| Total | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| Under \$25,000 | 69.30 | 26.64 | 19.51 | 25.77 | 65.11 | 24.13 |
| \$25,000 under \$50,000 | 24.03 | 41.95 | 19.47 | 39.20 | 12.42 | 40.33 |
| \$50,000 under \$100,000 | 5.59 | 18.88 | 18.61 | 18.85 | 6.62 | 19.36 |
| \$100,000 or Over | 1.08 | 12.53 | 42.41 | 16.18 | 15.85 | 16.18 |
| UNDER \$8,000 | 31.10 | 0.37 | 1.57 | 0.51 | 4.09 | 0.46 |
| \$8,000 under \$14,000 | 15.79 | 6.59 | 6.63 | 6.60 | 57.05 | 4.39 |
| Over \$14,000 | 53.11 | 93.04 | 91.80 | 92.89 | 38.86 | 95.14 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-11SE Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | 5. 95% Tax | 12% Tax | Total Tax | Credits | Net Tax After Credits |
|---|----------------------|------------|---------|-----------|---------|-----------------------------|
| | % | % | % | % | % | % |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 12. 77 | 0. 68 | 1. 77 | 0. 84 | 1. 32 | 0. 84 |
| \$5,000 under \$10,000 | 11. 49 | 1. 83 | 1. 01 | 1. 71 | 0. 57 | 1. 75 |
| \$10,000 under \$15,000 | 11. 44 | 3. 72 | 1. 37 | 3. 37 | 0. 96 | 3. 46 |
| \$15,000 under \$20,000 | 11. 71 | 5. 83 | 1. 38 | 5. 17 | 1. 51 | 5. 31 |
| \$20,000 under \$25,000 | 11. 56 | 7. 74 | 1. 83 | 6. 86 | 1. 87 | 7. 04 |
| \$25,000 under \$30,000 | 9. 84 | 8. 32 | 1. 74 | 7. 34 | 2. 21 | 7. 53 |
| \$30,000 under \$35,000 | 7. 30 | 7. 58 | 1. 59 | 6. 69 | 2. 23 | 6. 85 |
| \$35,000 under \$40,000 | 5. 67 | 6. 95 | 1. 49 | 6. 14 | 2. 75 | 6. 27 |
| \$40,000 under \$45,000 | 4. 21 | 5. 95 | 1. 44 | 5. 28 | 2. 20 | 5. 39 |
| \$45,000 under \$50,000 | 2. 94 | 4. 70 | 1. 38 | 4. 21 | 1. 99 | 4. 29 |
| \$50,000 under \$60,000 | 3. 96 | 7. 28 | 2. 82 | 6. 62 | 3. 03 | 6. 75 |
| \$60,000 under \$70,000 | 1. 99 | 4. 40 | 1. 87 | 4. 02 | 1. 81 | 4. 10 |
| \$70,000 under \$80,000 | 1. 19 | 3. 00 | 1. 87 | 2. 84 | 1. 45 | 2. 89 |
| \$80,000 under \$90,000 | 0. 76 | 2. 14 | 2. 35 | 2. 18 | 0. 39 | 2. 24 |
| \$90,000 under \$100,000 | 0. 58 | 1. 85 | 1. 42 | 1. 79 | 0. 92 | 1. 82 |
| \$100,000 under \$150,000 | 1. 24 | 4. 92 | 6. 40 | 5. 14 | 2. 75 | 5. 23 |
| \$150,000 under \$200,000 | 0. 47 | 2. 72 | 3. 87 | 2. 89 | 2. 71 | 2. 90 |
| \$200,000 under \$500,000 | 0. 61 | 5. 88 | 10. 54 | 6. 57 | 4. 86 | 6. 63 |
| \$500,000 under \$1,000,000 | 0. 15 | 3. 41 | 7. 45 | 4. 01 | 6. 69 | 3. 91 |
| \$1,000,000 or Over | 0. 12 | 11. 09 | 46. 42 | 16. 34 | 57. 77 | 14. 81 |
| Total | 100. 00 | 100. 00 | 100. 00 | 100. 00 | 100. 00 | 100. 00 |
| Under \$25,000 | 58. 97 | 19. 80 | 7. 37 | 17. 96 | 6. 24 | 18. 40 |
| \$25,000 under \$50,000 | 29. 96 | 33. 50 | 7. 63 | 29. 66 | 11. 38 | 30. 33 |
| \$50,000 under \$100,000 | 8. 48 | 18. 68 | 10. 33 | 17. 44 | 7. 60 | 17. 80 |
| \$100,000 or Over | 2. 60 | 28. 02 | 74. 67 | 34. 95 | 74. 78 | 33. 47 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-11J Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | 5. 95% Tax | 12% Tax | Total Tax | Credits | Net Tax After Credits |
|---|----------------------|------------|---------|-----------|---------|-----------------------------|
| | % | % | % | % | % | % |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 4.26 | 0.11 | 1.20 | 0.24 | 1.40 | 0.22 |
| \$5,000 under \$10,000 | 4.06 | 0.08 | 0.11 | 0.09 | 0.55 | 0.09 |
| \$10,000 under \$15,000 | 5.12 | 0.37 | 0.62 | 0.41 | 7.14 | 0.21 |
| \$15,000 under \$20,000 | 5.03 | 0.88 | 1.11 | 0.91 | 6.97 | 0.74 |
| \$20,000 under \$25,000 | 5.00 | 1.28 | 1.29 | 1.28 | 1.20 | 1.29 |
| \$25,000 under \$30,000 | 5.10 | 1.75 | 1.31 | 1.69 | 0.51 | 1.73 |
| \$30,000 under \$35,000 | 5.36 | 2.31 | 1.37 | 2.19 | 0.76 | 2.23 |
| \$35,000 under \$40,000 | 5.74 | 2.99 | 1.34 | 2.78 | 1.15 | 2.83 |
| \$40,000 under \$45,000 | 6.01 | 3.68 | 1.36 | 3.38 | 1.58 | 3.43 |
| \$45,000 under \$50,000 | 6.02 | 4.23 | 1.36 | 3.86 | 2.07 | 3.91 |
| \$50,000 under \$60,000 | 11.18 | 9.35 | 2.68 | 8.50 | 5.20 | 8.59 |
| \$60,000 under \$70,000 | 9.16 | 9.29 | 2.71 | 8.45 | 5.70 | 8.53 |
| \$70,000 under \$80,000 | 6.96 | 8.30 | 2.62 | 7.57 | 5.43 | 7.64 |
| \$80,000 under \$90,000 | 4.98 | 6.82 | 2.52 | 6.27 | 4.43 | 6.32 |
| \$90,000 under \$100,000 | 3.49 | 5.40 | 2.18 | 4.99 | 3.40 | 5.03 |
| \$100,000 under \$150,000 | 7.18 | 14.07 | 8.72 | 13.39 | 9.35 | 13.51 |
| \$150,000 under \$200,000 | 2.25 | 6.39 | 6.23 | 6.37 | 5.07 | 6.41 |
| \$200,000 under \$500,000 | 2.51 | 12.00 | 16.37 | 12.56 | 12.93 | 12.55 |
| \$500,000 under \$1,000,000 | 0.41 | 4.41 | 10.13 | 5.14 | 7.05 | 5.08 |
| \$1,000,000 or Over | 0.19 | 6.29 | 34.79 | 9.92 | 18.11 | 9.66 |
| Total | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| Under \$25,000 | 23.48 | 2.73 | 4.32 | 2.93 | 17.27 | 2.54 |
| \$25,000 under \$50,000 | 28.22 | 14.95 | 6.73 | 13.90 | 6.07 | 14.13 |
| \$50,000 under \$100,000 | 35.76 | 39.16 | 12.70 | 35.79 | 24.16 | 36.12 |
| \$100,000 or Over | 12.54 | 43.16 | 76.24 | 47.38 | 52.50 | 47.20 |
| UNDER \$12,000 | 10.37 | 0.24 | 1.38 | 0.39 | 2.37 | 0.35 |
| \$12,000 under \$21,000 | 9.11 | 1.43 | 1.93 | 1.49 | 14.31 | 1.13 |
| Over \$21,000 | 80.51 | 98.33 | 96.69 | 98.12 | 83.32 | 98.52 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-11H Percent Distribution of Number of Returns and Amounts of Tax by Class and Total, Credits and Net Tax
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | 5. 95% Tax | 12% Tax | Total Tax | Credits | Net Tax After Credits |
|---|----------------------|------------|---------|-----------|---------|-----------------------------|
| | % | % | % | % | % | % |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 8.30 | 0.16 | 0.42 | 0.19 | 0.40 | 0.19 |
| \$5,000 under \$10,000 | 11.95 | 0.12 | 0.17 | 0.12 | 0.54 | 0.11 |
| \$10,000 under \$15,000 | 14.61 | 3.16 | 2.13 | 3.08 | 40.43 | 1.35 |
| \$15,000 under \$20,000 | 14.88 | 8.34 | 3.53 | 7.95 | 25.64 | 7.13 |
| \$20,000 under \$25,000 | 12.90 | 10.68 | 3.78 | 10.12 | 2.20 | 10.49 |
| \$25,000 under \$30,000 | 9.68 | 10.81 | 3.60 | 10.22 | 1.78 | 10.61 |
| \$30,000 under \$35,000 | 7.36 | 10.42 | 3.42 | 9.85 | 2.24 | 10.20 |
| \$35,000 under \$40,000 | 5.61 | 9.62 | 3.80 | 9.15 | 2.38 | 9.46 |
| \$40,000 under \$45,000 | 4.19 | 8.41 | 3.68 | 8.02 | 2.34 | 8.29 |
| \$45,000 under \$50,000 | 2.94 | 6.76 | 3.28 | 6.47 | 1.86 | 6.68 |
| \$50,000 under \$60,000 | 3.27 | 8.78 | 5.28 | 8.49 | 2.97 | 8.74 |
| \$60,000 under \$70,000 | 1.59 | 5.13 | 3.93 | 5.04 | 1.76 | 5.18 |
| \$70,000 under \$80,000 | 0.86 | 3.21 | 3.20 | 3.21 | 0.92 | 3.32 |
| \$80,000 under \$90,000 | 0.46 | 1.94 | 2.74 | 2.00 | 0.98 | 2.05 |
| \$90,000 under \$100,000 | 0.29 | 1.38 | 2.62 | 1.48 | 0.59 | 1.52 |
| \$100,000 under \$150,000 | 0.62 | 3.75 | 7.00 | 4.02 | 1.89 | 4.11 |
| \$150,000 under \$200,000 | 0.21 | 1.80 | 4.34 | 2.01 | 1.12 | 2.05 |
| \$200,000 under \$500,000 | 0.21 | 2.94 | 9.42 | 3.47 | 2.60 | 3.50 |
| \$500,000 under \$1,000,000 | 0.04 | 1.32 | 7.56 | 1.83 | 1.60 | 1.84 |
| \$1,000,000 or Over | 0.02 | 1.26 | 26.09 | 3.28 | 5.75 | 3.16 |
| Total | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| Under \$25,000 | 62.65 | 22.47 | 10.03 | 21.46 | 69.22 | 19.27 |
| \$25,000 under \$50,000 | 29.79 | 46.02 | 17.78 | 43.72 | 10.60 | 45.24 |
| \$50,000 under \$100,000 | 6.46 | 20.44 | 17.77 | 20.22 | 7.22 | 20.82 |
| \$100,000 or Over | 1.10 | 11.08 | 54.41 | 14.60 | 12.96 | 14.67 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

All Filers

Table II-12 Distribution of Income and Taxes by Income Quintile
with Percent and Cumulative Percent Distributions and Tax Burden Ratios
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income Quintile | Number of Returns | Total Income | Total Taxes | Percent Distribution | | | Cumulative Percent Distribution | | | Tax Burden Ratios |
|--|-------------------|----------------|--------------|----------------------|--------------|-------------|---------------------------------|--------------|-------------|-------------------|
| | | | | Number of Returns | Total Income | Total Taxes | Number of Returns | Total Income | Total Taxes | |
| Lowest 20% - Under \$8,302 | 585,042 | \$ 1,485,958 | \$ 20,878 | 20.0 % | 1.3 % | 0.3 % | 20.0 % | 1.3 % | 0.3 % | 1.4% |
| Second 20% - \$8,302 to \$19,061 | 585,042 | 7,885,940 | 239,967 | 20.0 | 6.7 | 3.9 | 40.0 | 8.0 | 4.3 | 3.0% |
| Third 20% - \$19,061 to \$32,835 | 585,042 | 14,935,169 | 680,700 | 20.0 | 12.8 | 11.2 | 60.0 | 20.8 | 15.5 | 4.6% |
| Fourth 20% - \$32,835 to \$56,063 | 585,042 | 25,325,938 | 1,250,085 | 20.0 | 21.6 | 20.5 | 80.0 | 42.4 | 36.0 | 4.9% |
| Highest 20% - \$56,063 and over | 585,042 | 67,486,343 | 3,893,812 | 20.0 | 57.6 | 64.0 | 100.0 | 100.0 | 100.0 | 5.8% |
| Total | 2,925,210 | \$ 117,119,349 | \$ 6,085,441 | 100.0 % | 100.0 % | 100.0 % | -- | -- | -- | 5.2% |

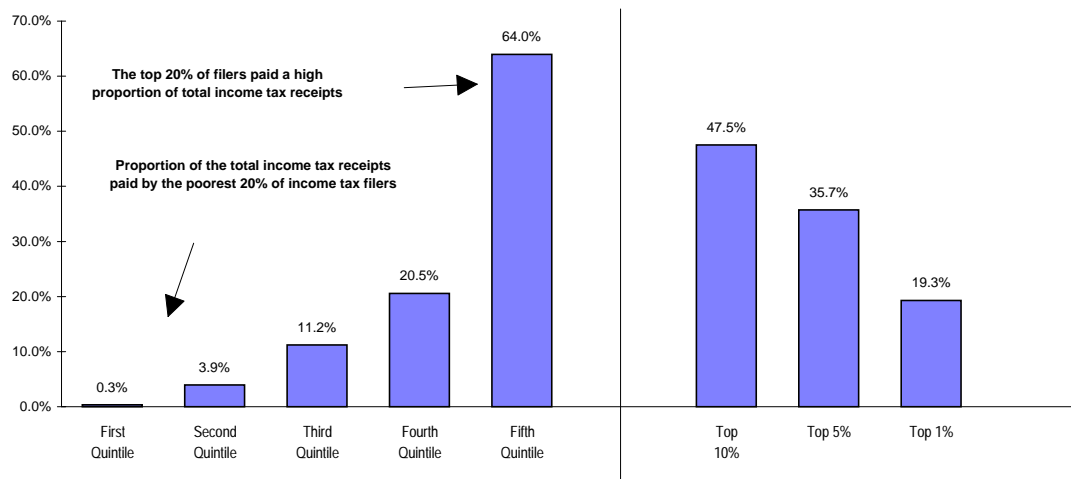
| | | | | | | | | | | |
|------------------------------|---------|---------------|--------------|--------|--------|--------|----|----|----|------|
| Addendum: | | | | | | | | | | |
| Top 10 % - \$79,288 and over | 292,521 | \$ 48,099,500 | \$ 2,892,539 | 10.0 % | 41.1 % | 47.5 % | -- | -- | -- | 6.0% |
| Top 5 % - \$107,140 and over | 146,261 | 34,813,142 | 2,175,353 | 5.0 | 29.7 | 35.7 | -- | -- | -- | 6.2% |
| Top 1 % - \$246,885 and over | 29,252 | 17,564,222 | 1,173,633 | 1.0 | 15.0 | 19.3 | -- | -- | -- | 6.7% |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Chart II-3:

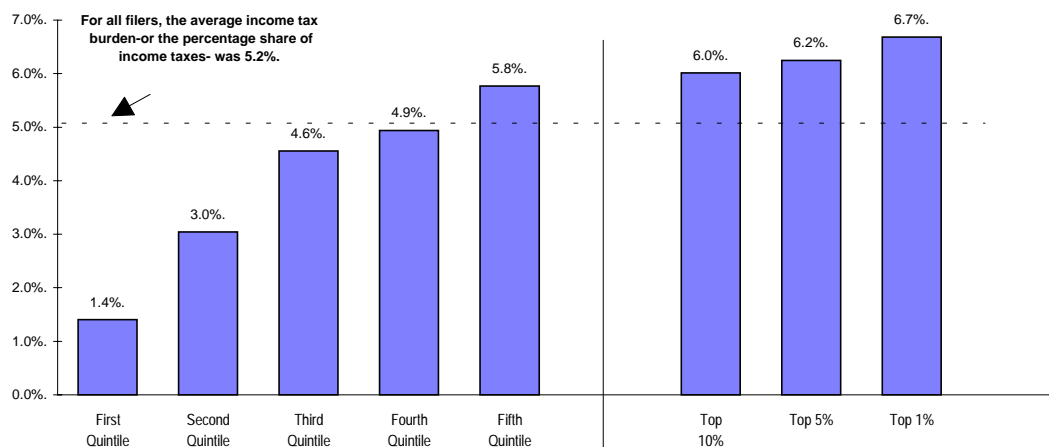
**Percentage of Total Massachusetts Income Tax
Paid by Filers at Various Income Levels
Tax Year 1995**



SOURCE: Massachusetts Department of Revenue

Chart II-4:

**Massachusetts Income Tax Burden
For Filers at Various Income Levels
Tax year 1995**



SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Wages | Wages | Pensions & Annuities | Pensions & Annuities | MA Bank Int. Before Exemp. | MA Bank Int. Before Exemp. |
|---|-------------|--------------|-------------------------|-------------------------|-------------------------------|-------------------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 279, 755 | 816, 949 | 18, 206 | 43, 819 | 131, 587 | 81, 192 |
| \$5, 000 under \$10, 000 | 238, 372 | 1, 621, 829 | 42, 195 | 179, 550 | 132, 387 | 158, 845 |
| \$10, 000 under \$15, 000 | 216, 371 | 2, 451, 841 | 48, 291 | 301, 729 | 131, 451 | 205, 327 |
| \$15, 000 under \$20, 000 | 215, 488 | 3, 466, 818 | 36, 907 | 284, 622 | 123, 401 | 172, 627 |
| \$20, 000 under \$25, 000 | 210, 129 | 4, 392, 445 | 29, 212 | 255, 351 | 123, 584 | 140, 942 |
| \$25, 000 under \$30, 000 | 186, 208 | 4, 763, 239 | 23, 925 | 223, 550 | 118, 296 | 120, 709 |
| \$30, 000 under \$35, 000 | 160, 764 | 4, 861, 338 | 19, 808 | 194, 931 | 109, 333 | 100, 260 |
| \$35, 000 under \$40, 000 | 141, 183 | 4, 925, 282 | 16, 677 | 169, 866 | 101, 832 | 88, 666 |
| \$40, 000 under \$45, 000 | 124, 349 | 4, 914, 830 | 14, 285 | 147, 281 | 94, 423 | 78, 802 |
| \$45, 000 under \$50, 000 | 108, 854 | 4, 802, 808 | 12, 558 | 130, 157 | 85, 694 | 70, 751 |
| \$50, 000 under \$60, 000 | 176, 564 | 8, 976, 735 | 20, 580 | 214, 928 | 145, 767 | 120, 054 |
| \$60, 000 under \$70, 000 | 129, 962 | 7, 792, 499 | 15, 169 | 170, 129 | 112, 434 | 94, 546 |
| \$70, 000 under \$80, 000 | 93, 789 | 6, 472, 026 | 10, 893 | 127, 105 | 83, 236 | 73, 051 |
| \$80, 000 under \$90, 000 | 65, 295 | 5, 065, 316 | 7, 713 | 99, 184 | 59, 567 | 57, 070 |
| \$90, 000 under \$100, 000 | 45, 139 | 3, 876, 807 | 5, 422 | 77, 064 | 41, 759 | 43, 977 |
| \$100, 000 under \$150, 000 | 91, 520 | 9, 376, 469 | 12, 198 | 220, 609 | 87, 495 | 118, 797 |
| \$150, 000 under \$200, 000 | 27, 889 | 3, 791, 292 | 3, 799 | 94, 042 | 27, 878 | 52, 917 |
| \$200, 000 under \$500, 000 | 30, 288 | 6, 257, 547 | 4, 405 | 128, 010 | 31, 292 | 93, 261 |
| \$500, 000 under \$1, 000, 000 | 4, 844 | 1, 959, 086 | 778 | 32, 459 | 5, 167 | 34, 178 |
| \$1, 000, 000 or Over | 2, 394 | 2, 639, 584 | 364 | 40, 579 | 2, 500 | 48, 639 |
| Total | 2, 549, 157 | 93, 224, 739 | 343, 385 | 3, 134, 967 | 1, 749, 083 | 1, 954, 612 |
| Under \$25, 000 | 1, 160, 115 | 12, 749, 881 | 174, 811 | 1, 065, 070 | 642, 410 | 758, 932 |
| \$25, 000 under \$50, 000 | 721, 358 | 24, 267, 497 | 87, 253 | 865, 785 | 509, 578 | 459, 188 |
| \$50, 000 under \$100, 000 | 510, 749 | 32, 183, 383 | 59, 777 | 688, 411 | 442, 763 | 388, 699 |
| \$100, 000 or Over | 156, 935 | 24, 023, 977 | 21, 544 | 515, 700 | 154, 332 | 347, 792 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | MA Bank Int. After Exemp. | MA Bank Int. After Exemp. | Business Income | Business Income | Business Loss | Business Loss |
|--|------------------------------|------------------------------|-----------------|------------------|---------------|-----------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 64,273 | 70,675 | 19,171 | 71,016 | 8,846 | -127,577 |
| \$5,000 under \$10,000 | 75,862 | 146,951 | 26,961 | 134,981 | 3,963 | -15,864 |
| \$10,000 under \$15,000 | 76,871 | 192,424 | 25,456 | 187,158 | 4,257 | -18,167 |
| \$15,000 under \$20,000 | 65,826 | 161,016 | 22,714 | 207,327 | 4,518 | -18,651 |
| \$20,000 under \$25,000 | 61,814 | 129,797 | 20,494 | 207,334 | 4,630 | -18,587 |
| \$25,000 under \$30,000 | 58,987 | 109,980 | 18,876 | 208,067 | 4,719 | -18,888 |
| \$30,000 under \$35,000 | 54,342 | 90,049 | 17,909 | 206,515 | 4,522 | -16,704 |
| \$35,000 under \$40,000 | 50,621 | 78,723 | 17,210 | 207,817 | 4,576 | -15,784 |
| \$40,000 under \$45,000 | 46,855 | 69,057 | 16,734 | 209,261 | 4,281 | -14,872 |
| \$45,000 under \$50,000 | 42,359 | 61,494 | 15,487 | 198,466 | 3,887 | -13,176 |
| \$50,000 under \$60,000 | 71,907 | 103,160 | 26,165 | 376,440 | 6,460 | -21,843 |
| \$60,000 under \$70,000 | 57,079 | 80,403 | 20,050 | 333,298 | 5,036 | -16,797 |
| \$70,000 under \$80,000 | 44,441 | 61,876 | 15,055 | 284,466 | 3,677 | -13,211 |
| \$80,000 under \$90,000 | 33,688 | 48,678 | 11,318 | 249,256 | 2,725 | -10,253 |
| \$90,000 under \$100,000 | 25,060 | 37,845 | 8,299 | 215,092 | 1,917 | -7,529 |
| \$100,000 under \$150,000 | 58,316 | 105,273 | 20,710 | 757,809 | 4,275 | -21,059 |
| \$150,000 under \$200,000 | 20,834 | 48,340 | 8,244 | 469,682 | 1,481 | -10,544 |
| \$200,000 under \$500,000 | 25,696 | 87,878 | 9,672 | 863,728 | 1,688 | -19,990 |
| \$500,000 under \$1,000,000 | 4,660 | 33,253 | 1,340 | 227,415 | 298 | -6,056 |
| \$1,000,000 or Over | 2,350 | 48,190 | 579 | 185,717 | 128 | -35,726 |
| Total | 941,841 | 1,765,061 | 322,444 | 5,800,845 | 75,884 | -441,277 |
| Under \$25,000 | 344,646 | 700,863 | 114,796 | 807,815 | 26,214 | -198,846 |
| \$25,000 under \$50,000 | 253,164 | 409,304 | 86,216 | 1,030,126 | 21,985 | -79,425 |
| \$50,000 under \$100,000 | 232,175 | 331,961 | 80,887 | 1,458,552 | 19,815 | -69,632 |
| \$100,000 or Over | 111,856 | 322,933 | 40,545 | 2,504,351 | 7,870 | -93,375 |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Rental, Royalty, REMIC, Trust Partnership, S co Income | Rental, Royalty, REMIC, Trust Partnership, S co Income | Rental, Royalty, REMIC, Trust Partnership, S co Loss | Rental, Royalty, REMIC, Trust Partnership, S co Loss | Unemployment Compensation | Unemployment Compensation |
|---|---|---|---|---|------------------------------|------------------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5,000 | 15,741 | 35,782 | 19,342 | -829,506 | 8,174 | 14,102 |
| \$5,000 under \$10,000 | 16,568 | 59,381 | 8,798 | -45,191 | 21,701 | 49,989 |
| \$10,000 under \$15,000 | 14,597 | 67,515 | 10,008 | -54,523 | 28,284 | 76,408 |
| \$15,000 under \$20,000 | 11,949 | 67,230 | 10,969 | -60,872 | 26,026 | 80,451 |
| \$20,000 under \$25,000 | 10,818 | 68,160 | 11,521 | -64,966 | 20,818 | 71,071 |
| \$25,000 under \$30,000 | 9,732 | 67,860 | 12,071 | -68,319 | 17,092 | 61,748 |
| \$30,000 under \$35,000 | 9,133 | 68,894 | 12,095 | -67,257 | 14,867 | 54,699 |
| \$35,000 under \$40,000 | 8,556 | 69,284 | 12,078 | -68,918 | 13,380 | 48,695 |
| \$40,000 under \$45,000 | 8,186 | 67,662 | 11,691 | -66,237 | 12,089 | 43,433 |
| \$45,000 under \$50,000 | 7,503 | 65,760 | 10,767 | -64,067 | 10,945 | 39,289 |
| \$50,000 under \$60,000 | 13,539 | 132,599 | 18,689 | -111,190 | 17,133 | 62,266 |
| \$60,000 under \$70,000 | 11,280 | 130,682 | 14,927 | -95,323 | 10,897 | 39,570 |
| \$70,000 under \$80,000 | 8,961 | 120,568 | 11,615 | -75,798 | 6,332 | 23,602 |
| \$80,000 under \$90,000 | 7,285 | 115,885 | 8,722 | -65,480 | 3,578 | 13,604 |
| \$90,000 under \$100,000 | 5,805 | 103,403 | 6,757 | -51,262 | 2,118 | 7,994 |
| \$100,000 under \$150,000 | 17,425 | 465,005 | 15,456 | -125,001 | 3,319 | 13,126 |
| \$150,000 under \$200,000 | 8,878 | 395,357 | 3,286 | -48,371 | 692 | 2,702 |
| \$200,000 under \$500,000 | 13,983 | 1,344,696 | 4,208 | -108,221 | 436 | 2,004 |
| \$500,000 under \$1,000,000 | 3,203 | 887,498 | 798 | -45,868 | 49 | 296 |
| \$1,000,000 or Over | 1,675 | 1,939,369 | 430 | -71,429 | 16 | 109 |
| Total | 204,817 | 6,272,590 | 204,228 | -2,187,800 | 217,946 | 705,159 |
| Under \$25,000 | 69,673 | 298,067 | 60,638 | -1,055,059 | 105,003 | 292,022 |
| \$25,000 under \$50,000 | 43,110 | 339,460 | 58,702 | -334,798 | 68,373 | 247,865 |
| \$50,000 under \$100,000 | 46,870 | 603,138 | 60,710 | -399,054 | 40,058 | 147,036 |
| \$100,000 or Over | 45,164 | 5,031,926 | 24,178 | -398,890 | 4,512 | 18,237 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Other 5.95% Income * | Other 5.95% Income * | Total 5.95% Income | Total 5.95% Income |
|---|-------------------------|-------------------------|-----------------------|-----------------------|
| | Count | \$, 000 | Count | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | |
| Under \$5,000 | 15,745 | - 70,570 | 354,611 | 24,689 |
| \$5,000 under \$10,000 | 20,864 | 49,890 | 307,105 | 2,181,516 |
| \$10,000 under \$15,000 | 22,912 | 75,346 | 275,377 | 3,279,730 |
| \$15,000 under \$20,000 | 19,988 | 75,080 | 252,543 | 4,263,021 |
| \$20,000 under \$25,000 | 17,972 | 75,335 | 234,533 | 5,115,940 |
| \$25,000 under \$30,000 | 16,380 | 73,593 | 202,925 | 5,420,830 |
| \$30,000 under \$35,000 | 14,652 | 70,295 | 172,700 | 5,462,762 |
| \$35,000 under \$40,000 | 13,100 | 65,647 | 149,939 | 5,480,611 |
| \$40,000 under \$45,000 | 12,199 | 63,274 | 131,033 | 5,433,689 |
| \$45,000 under \$50,000 | 11,232 | 61,345 | 113,895 | 5,282,077 |
| \$50,000 under \$60,000 | 19,544 | 119,691 | 184,084 | 9,852,786 |
| \$60,000 under \$70,000 | 15,553 | 107,993 | 135,121 | 8,542,455 |
| \$70,000 under \$80,000 | 12,050 | 92,034 | 97,417 | 7,092,668 |
| \$80,000 under \$90,000 | 9,337 | 78,333 | 68,039 | 5,594,523 |
| \$90,000 under \$100,000 | 7,219 | 73,595 | 47,296 | 4,333,010 |
| \$100,000 under \$150,000 | 18,506 | 278,085 | 97,672 | 11,070,318 |
| \$150,000 under \$200,000 | 8,062 | 159,050 | 30,758 | 4,901,551 |
| \$200,000 under \$500,000 | 11,926 | 367,773 | 34,262 | 8,923,425 |
| \$500,000 under \$1,000,000 | 2,589 | 159,662 | 5,636 | 3,247,746 |
| \$1,000,000 or Over | 1,477 | 141,749 | 2,753 | 4,888,140 |
| Total | 271,307 | 2,117,200 | 2,897,699 | 110,391,484 |
| Under \$25,000 | 97,481 | 205,081 | 1,424,169 | 14,864,895 |
| \$25,000 under \$50,000 | 67,563 | 334,154 | 770,492 | 27,079,968 |
| \$50,000 under \$100,000 | 63,703 | 471,646 | 531,957 | 35,415,442 |
| \$100,000 or Over | 42,560 | 1,106,319 | 171,081 | 33,031,179 |

* Includes alimony received, winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

All Filers

Table II-13 Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Interest & Dividends | Interest & Dividends | Capital Gain | Capital Gain | Total 12% Income | Total 12% Income |
|---|-------------------------|-------------------------|--------------|--------------|------------------|------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 21, 433 | 49, 166 | 7, 811 | 51, 325 | 22, 328 | 100, 491 |
| \$5, 000 under \$10, 000 | 55, 826 | 92, 527 | 17, 446 | 24, 023 | 57, 037 | 116, 551 |
| \$10, 000 under \$15, 000 | 45, 358 | 124, 745 | 15, 353 | 27, 624 | 46, 296 | 152, 369 |
| \$15, 000 under \$20, 000 | 50, 219 | 125, 931 | 18, 019 | 41, 572 | 51, 497 | 167, 503 |
| \$20, 000 under \$25, 000 | 47, 103 | 108, 193 | 15, 933 | 43, 271 | 48, 211 | 151, 464 |
| \$25, 000 under \$30, 000 | 46, 303 | 119, 522 | 20, 676 | 40, 259 | 48, 596 | 159, 782 |
| \$30, 000 under \$35, 000 | 45, 392 | 111, 974 | 19, 902 | 39, 008 | 49, 170 | 150, 982 |
| \$35, 000 under \$40, 000 | 42, 745 | 114, 406 | 18, 484 | 47, 628 | 43, 481 | 162, 034 |
| \$40, 000 under \$45, 000 | 40, 388 | 84, 851 | 15, 474 | 41, 519 | 43, 348 | 126, 370 |
| \$45, 000 under \$50, 000 | 45, 785 | 95, 245 | 18, 517 | 31, 791 | 46, 793 | 127, 036 |
| \$50, 000 under \$60, 000 | 71, 853 | 180, 203 | 28, 853 | 71, 576 | 72, 826 | 251, 779 |
| \$60, 000 under \$70, 000 | 49, 797 | 150, 698 | 24, 764 | 79, 663 | 51, 540 | 230, 361 |
| \$70, 000 under \$80, 000 | 40, 049 | 109, 994 | 22, 203 | 68, 064 | 44, 448 | 178, 058 |
| \$80, 000 under \$90, 000 | 33, 208 | 93, 883 | 15, 090 | 59, 160 | 34, 601 | 153, 043 |
| \$90, 000 under \$100, 000 | 29, 417 | 100, 929 | 14, 493 | 55, 780 | 30, 274 | 156, 709 |
| \$100, 000 under \$150, 000 | 56, 906 | 307, 166 | 31, 402 | 217, 847 | 58, 312 | 525, 013 |
| \$150, 000 under \$200, 000 | 24, 003 | 204, 788 | 14, 827 | 154, 308 | 24, 162 | 359, 096 |
| \$200, 000 under \$500, 000 | 22, 259 | 486, 416 | 13, 536 | 445, 427 | 22, 768 | 931, 843 |
| \$500, 000 under \$1, 000, 000 | 4, 855 | 274, 236 | 3, 494 | 283, 089 | 4, 871 | 557, 326 |
| \$1, 000, 000 or Over | 2, 735 | 610, 218 | 2, 175 | 1, 374, 296 | 2, 744 | 1, 984, 514 |
| Total | 775, 632 | 3, 545, 093 | 338, 453 | 3, 197, 231 | 803, 303 | 6, 742, 324 |
| Under \$25, 000 | 219, 939 | 500, 562 | 74, 561 | 187, 815 | 225, 369 | 688, 377 |
| \$25, 000 under \$50, 000 | 220, 611 | 525, 998 | 93, 053 | 200, 206 | 231, 388 | 726, 204 |
| \$50, 000 under \$100, 000 | 224, 324 | 635, 707 | 105, 403 | 334, 243 | 233, 690 | 969, 950 |
| \$100, 000 or Over | 110, 757 | 1, 882, 825 | 65, 434 | 2, 474, 968 | 112, 856 | 4, 357, 792 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Wages | Wages | Pensions & Annuities | Pensions & Annuities | MA Bank Int. Before Exemp. | MA Bank Int. Before Exemp. |
|---|-------------|--------------|-------------------------|-------------------------|-------------------------------|-------------------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 236, 619 | 615, 074 | 10, 876 | 24, 211 | 102, 378 | 46, 204 |
| \$5, 000 under \$10, 000 | 179, 509 | 1, 220, 715 | 24, 755 | 103, 867 | 93, 320 | 104, 277 |
| \$10, 000 under \$15, 000 | 140, 940 | 1, 627, 059 | 22, 094 | 130, 906 | 77, 239 | 112, 895 |
| \$15, 000 under \$20, 000 | 131, 561 | 2, 169, 164 | 14, 784 | 103, 986 | 68, 679 | 84, 596 |
| \$20, 000 under \$25, 000 | 125, 349 | 2, 689, 315 | 10, 982 | 85, 227 | 69, 037 | 65, 799 |
| \$25, 000 under \$30, 000 | 104, 902 | 2, 756, 661 | 8, 679 | 69, 903 | 64, 386 | 54, 434 |
| \$30, 000 under \$35, 000 | 81, 039 | 2, 516, 084 | 6, 461 | 54, 463 | 54, 343 | 43, 588 |
| \$35, 000 under \$40, 000 | 60, 200 | 2, 154, 660 | 4, 862 | 45, 362 | 43, 849 | 35, 848 |
| \$40, 000 under \$45, 000 | 43, 189 | 1, 746, 813 | 3, 486 | 35, 779 | 33, 531 | 29, 485 |
| \$45, 000 under \$50, 000 | 30, 470 | 1, 365, 151 | 2, 559 | 29, 088 | 24, 715 | 24, 976 |
| \$50, 000 under \$60, 000 | 35, 975 | 1, 831, 157 | 3, 475 | 43, 122 | 30, 712 | 35, 795 |
| \$60, 000 under \$70, 000 | 17, 610 | 1, 038, 399 | 1, 973 | 29, 819 | 15, 943 | 22, 482 |
| \$70, 000 under \$80, 000 | 9, 343 | 620, 841 | 1, 200 | 20, 106 | 8, 693 | 14, 365 |
| \$80, 000 under \$90, 000 | 5, 432 | 400, 905 | 736 | 14, 849 | 5, 255 | 9, 154 |
| \$90, 000 under \$100, 000 | 3, 407 | 275, 384 | 498 | 10, 878 | 3, 356 | 6, 003 |
| \$100, 000 under \$150, 000 | 6, 933 | 667, 637 | 1, 116 | 30, 679 | 7, 299 | 15, 786 |
| \$150, 000 under \$200, 000 | 2, 079 | 271, 299 | 329 | 11, 962 | 2, 398 | 7, 077 |
| \$200, 000 under \$500, 000 | 2, 206 | 429, 854 | 402 | 14, 316 | 2, 664 | 10, 486 |
| \$500, 000 under \$1, 000, 000 | 378 | 140, 035 | 64 | 3, 100 | 433 | 3, 169 |
| \$1, 000, 000 or Over | 256 | 301, 386 | 31 | 11, 095 | 261 | 3, 865 |
| Total | 1, 217, 397 | 24, 837, 593 | 119, 362 | 872, 718 | 708, 491 | 730, 284 |
| Under \$25, 000 | 813, 978 | 8, 321, 327 | 83, 491 | 448, 197 | 410, 653 | 413, 772 |
| \$25, 000 under \$50, 000 | 319, 800 | 10, 539, 368 | 26, 047 | 234, 595 | 220, 824 | 188, 331 |
| \$50, 000 under \$100, 000 | 71, 767 | 4, 166, 685 | 7, 882 | 118, 774 | 63, 959 | 87, 798 |
| \$100, 000 or Over | 11, 852 | 1, 810, 212 | 1, 942 | 71, 152 | 13, 055 | 40, 384 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | MA Bank Int. After Exemp. | MA Bank Int. After Exemp. | Business Income | Business Income | Business Loss | Business Loss |
|---|------------------------------|------------------------------|-----------------|-----------------|---------------|---------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 46, 094 | 39, 737 | 12, 719 | 30, 886 | 4, 868 | - 36, 884 |
| \$5, 000 under \$10, 000 | 50, 901 | 97, 785 | 16, 517 | 81, 285 | 2, 246 | - 7, 339 |
| \$10, 000 under \$15, 000 | 42, 738 | 107, 456 | 12, 322 | 89, 218 | 2, 036 | - 6, 814 |
| \$15, 000 under \$20, 000 | 34, 609 | 79, 971 | 9, 235 | 83, 611 | 1, 889 | - 6, 154 |
| \$20, 000 under \$25, 000 | 33, 234 | 61, 217 | 7, 266 | 73, 755 | 1, 830 | - 6, 054 |
| \$25, 000 under \$30, 000 | 31, 919 | 50, 066 | 5, 810 | 66, 702 | 1, 607 | - 4, 996 |
| \$30, 000 under \$35, 000 | 28, 295 | 39, 771 | 4, 773 | 56, 876 | 1, 353 | - 4, 029 |
| \$35, 000 under \$40, 000 | 24, 221 | 32, 653 | 3, 667 | 50, 196 | 1, 182 | - 3, 561 |
| \$40, 000 under \$45, 000 | 19, 694 | 26, 948 | 3, 021 | 42, 929 | 912 | - 2, 559 |
| \$45, 000 under \$50, 000 | 15, 643 | 23, 026 | 2, 452 | 37, 503 | 682 | - 1, 951 |
| \$50, 000 under \$60, 000 | 20, 315 | 33, 304 | 3, 180 | 62, 101 | 874 | - 2, 944 |
| \$60, 000 under \$70, 000 | 11, 186 | 21, 147 | 1, 966 | 50, 327 | 451 | - 1, 683 |
| \$70, 000 under \$80, 000 | 6, 381 | 13, 622 | 1, 264 | 38, 406 | 257 | - 938 |
| \$80, 000 under \$90, 000 | 3, 957 | 8, 696 | 869 | 32, 986 | 194 | - 929 |
| \$90, 000 under \$100, 000 | 2, 566 | 5, 708 | 600 | 23, 705 | 112 | - 645 |
| \$100, 000 under \$150, 000 | 5, 970 | 15, 124 | 1, 508 | 81, 783 | 300 | - 2, 399 |
| \$150, 000 under \$200, 000 | 2, 075 | 6, 853 | 540 | 41, 867 | 98 | - 656 |
| \$200, 000 under \$500, 000 | 2, 387 | 10, 234 | 553 | 60, 995 | 121 | - 1, 513 |
| \$500, 000 under \$1, 000, 000 | 396 | 3, 128 | 66 | 13, 597 | 20 | - 767 |
| \$1, 000, 000 or Over | 244 | 3, 840 | 44 | 25, 573 | 11 | - 350 |
| Total | 382, 825 | 680, 286 | 88, 372 | 1, 044, 300 | 21, 043 | - 93, 166 |
| Under \$25, 000 | 207, 576 | 386, 165 | 58, 059 | 358, 754 | 12, 869 | - 63, 245 |
| \$25, 000 under \$50, 000 | 119, 772 | 172, 464 | 19, 723 | 254, 206 | 5, 736 | - 17, 097 |
| \$50, 000 under \$100, 000 | 44, 405 | 82, 478 | 7, 879 | 207, 525 | 1, 888 | - 7, 139 |
| \$100, 000 or Over | 11, 072 | 39, 179 | 2, 711 | 223, 815 | 550 | - 5, 686 |
| UNDER \$8, 000 | 75, 440 | 87, 315 | 22, 884 | 75, 329 | 6, 263 | - 41, 499 |
| \$8, 000 under \$14, 000 | 56, 841 | 138, 625 | 16, 488 | 108, 495 | 2, 489 | - 8, 190 |
| Over \$14, 000 | 250, 544 | 454, 346 | 49, 000 | 860, 476 | 12, 291 | - 43, 477 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Rental, Royalty, REMIC, Trust Partnership, S co Income | Rental, Royalty, REMIC, Trust Partnership, S co Income | Rental, Royalty, REMIC, Trust Partnership, S co Loss | Rental, Royalty, REMIC, Trust Partnership, S co Loss | Unemployment Compensation | Unemployment Compensation |
|---|---|---|---|---|------------------------------|------------------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5,000 | 7,524 | 12,866 | 8,055 | -175,622 | 5,137 | 7,970 |
| \$5,000 under \$10,000 | 8,960 | 29,412 | 4,344 | -17,861 | 13,897 | 30,258 |
| \$10,000 under \$15,000 | 6,549 | 27,980 | 3,968 | -17,599 | 16,442 | 41,625 |
| \$15,000 under \$20,000 | 4,807 | 25,773 | 4,093 | -19,947 | 14,371 | 41,368 |
| \$20,000 under \$25,000 | 4,070 | 24,477 | 4,185 | -19,653 | 10,221 | 32,552 |
| \$25,000 under \$30,000 | 3,449 | 21,432 | 4,302 | -19,971 | 6,832 | 23,373 |
| \$30,000 under \$35,000 | 3,184 | 22,043 | 3,981 | -18,728 | 4,398 | 15,360 |
| \$35,000 under \$40,000 | 2,550 | 18,564 | 3,574 | -16,873 | 2,642 | 9,135 |
| \$40,000 under \$45,000 | 2,189 | 17,130 | 2,938 | -14,323 | 1,607 | 5,257 |
| \$45,000 under \$50,000 | 1,799 | 14,748 | 2,396 | -13,430 | 998 | 3,229 |
| \$50,000 under \$60,000 | 2,708 | 27,163 | 3,271 | -19,251 | 989 | 3,137 |
| \$60,000 under \$70,000 | 1,869 | 24,910 | 1,945 | -11,638 | 401 | 1,293 |
| \$70,000 under \$80,000 | 1,267 | 21,311 | 1,195 | -7,684 | 180 | 525 |
| \$80,000 under \$90,000 | 924 | 18,683 | 771 | -5,749 | 96 | 301 |
| \$90,000 under \$100,000 | 699 | 17,598 | 581 | -4,799 | 55 | 184 |
| \$100,000 under \$150,000 | 1,901 | 67,171 | 1,250 | -10,350 | 82 | 305 |
| \$150,000 under \$200,000 | 903 | 52,387 | 305 | -4,321 | 27 | 106 |
| \$200,000 under \$500,000 | 1,268 | 139,665 | 374 | -10,404 | 17 | 92 |
| \$500,000 under \$1,000,000 | 298 | 98,934 | 54 | -4,134 | 7 | 67 |
| \$1,000,000 or Over | 198 | 317,997 | 39 | -4,105 | 5 | 45 |
| Total | 57,116 | 1,000,243 | 51,621 | -416,442 | 78,404 | 216,182 |
| Under \$25,000 | 31,910 | 120,508 | 24,645 | -250,682 | 60,068 | 153,773 |
| \$25,000 under \$50,000 | 13,171 | 93,917 | 17,191 | -83,325 | 16,477 | 56,354 |
| \$50,000 under \$100,000 | 7,467 | 109,665 | 7,763 | -49,121 | 1,721 | 5,440 |
| \$100,000 or Over | 4,568 | 676,154 | 2,022 | -33,314 | 138 | 615 |
| UNDER \$8,000 | 13,106 | 30,138 | 10,658 | -186,002 | 12,744 | 23,676 |
| \$8,000 under \$14,000 | 8,756 | 34,468 | 4,903 | -20,945 | 19,546 | 47,838 |
| Over \$14,000 | 35,254 | 935,637 | 36,060 | -209,495 | 46,114 | 144,668 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Other 5.95% Income * | Other 5.95% Income * | Total 5.95% Income | Total 5.95% Income |
|---|-------------------------|-------------------------|-----------------------|-----------------------|
| | Count | \$, 000 | Count | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | |
| Under \$5,000 | 9,176 | - 14,125 | 281,028 | 504,114 |
| \$5,000 under \$10,000 | 12,251 | 28,667 | 222,502 | 1,566,788 |
| \$10,000 under \$15,000 | 10,618 | 34,755 | 171,305 | 2,034,585 |
| \$15,000 under \$20,000 | 8,540 | 33,238 | 148,579 | 2,511,008 |
| \$20,000 under \$25,000 | 7,506 | 31,019 | 135,876 | 2,971,855 |
| \$25,000 under \$30,000 | 6,540 | 28,589 | 111,887 | 2,991,758 |
| \$30,000 under \$35,000 | 5,351 | 27,092 | 85,698 | 2,708,933 |
| \$35,000 under \$40,000 | 4,331 | 23,125 | 63,564 | 2,313,260 |
| \$40,000 under \$45,000 | 3,388 | 19,753 | 45,628 | 1,877,728 |
| \$45,000 under \$50,000 | 2,720 | 17,963 | 32,233 | 1,475,327 |
| \$50,000 under \$60,000 | 3,877 | 34,566 | 38,615 | 2,012,357 |
| \$60,000 under \$70,000 | 2,327 | 25,333 | 19,362 | 1,177,907 |
| \$70,000 under \$80,000 | 1,499 | 20,847 | 10,493 | 727,035 |
| \$80,000 under \$90,000 | 1,031 | 16,904 | 6,268 | 486,647 |
| \$90,000 under \$100,000 | 772 | 15,799 | 4,027 | 343,812 |
| \$100,000 under \$150,000 | 1,940 | 55,001 | 8,577 | 904,951 |
| \$150,000 under \$200,000 | 734 | 23,548 | 2,769 | 403,044 |
| \$200,000 under \$500,000 | 1,038 | 55,336 | 3,031 | 698,575 |
| \$500,000 under \$1,000,000 | 207 | 23,024 | 514 | 276,985 |
| \$1,000,000 or Over | 143 | 20,607 | 328 | 676,087 |
| Total | 83,989 | 521,041 | 1,392,284 | 28,662,755 |
| Under \$25,000 | 48,091 | 113,553 | 959,290 | 9,588,350 |
| \$25,000 under \$50,000 | 22,330 | 116,523 | 339,010 | 11,367,005 |
| \$50,000 under \$100,000 | 9,506 | 113,450 | 78,765 | 4,747,757 |
| \$100,000 or Over | 4,062 | 177,515 | 15,219 | 2,959,642 |
| UNDER \$8,000 | 16,313 | 1,349 | 421,736 | 1,371,759 |
| \$8,000 under \$14,000 | 13,831 | 41,224 | 221,743 | 2,296,282 |
| Over \$14,000 | 53,845 | 478,467 | 748,805 | 24,994,714 |

* Includes alimony received, winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Single Filers

Table II-13SI Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Interest & Dividends | Interest & Dividends | Capital Gain | Capital Gain | Total 12% Income | Total 12% Income |
|---|-------------------------|-------------------------|--------------|--------------|------------------|------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 15, 059 | 23, 026 | 5, 843 | 21, 975 | 15, 422 | 45, 001 |
| \$5, 000 under \$10, 000 | 34, 169 | 72, 455 | 11, 079 | 15, 783 | 34, 404 | 88, 238 |
| \$10, 000 under \$15, 000 | 30, 864 | 92, 331 | 12, 028 | 17, 771 | 31, 187 | 110, 102 |
| \$15, 000 under \$20, 000 | 21, 910 | 62, 987 | 9, 714 | 22, 678 | 22, 600 | 85, 665 |
| \$20, 000 under \$25, 000 | 21, 249 | 49, 927 | 6, 207 | 16, 469 | 21, 451 | 66, 396 |
| \$25, 000 under \$30, 000 | 23, 679 | 59, 087 | 11, 724 | 18, 530 | 24, 548 | 77, 617 |
| \$30, 000 under \$35, 000 | 18, 353 | 45, 961 | 11, 796 | 22, 039 | 21, 143 | 68, 000 |
| \$35, 000 under \$40, 000 | 15, 628 | 53, 088 | 7, 132 | 16, 175 | 15, 674 | 69, 263 |
| \$40, 000 under \$45, 000 | 13, 031 | 37, 952 | 6, 796 | 13, 492 | 15, 091 | 51, 444 |
| \$45, 000 under \$50, 000 | 19, 097 | 39, 109 | 8, 151 | 12, 653 | 19, 123 | 51, 763 |
| \$50, 000 under \$60, 000 | 17, 317 | 68, 240 | 9, 554 | 28, 325 | 17, 709 | 96, 566 |
| \$60, 000 under \$70, 000 | 10, 745 | 51, 506 | 6, 289 | 26, 270 | 11, 197 | 77, 776 |
| \$70, 000 under \$80, 000 | 6, 226 | 35, 764 | 3, 652 | 25, 992 | 6, 657 | 61, 756 |
| \$80, 000 under \$90, 000 | 2, 937 | 24, 567 | 731 | 13, 714 | 2, 978 | 38, 281 |
| \$90, 000 under \$100, 000 | 3, 171 | 28, 118 | 2, 177 | 10, 797 | 3, 212 | 38, 915 |
| \$100, 000 under \$150, 000 | 4, 623 | 74, 737 | 3, 356 | 44, 483 | 4, 664 | 119, 221 |
| \$150, 000 under \$200, 000 | 1, 549 | 40, 364 | 1, 143 | 20, 579 | 1, 555 | 60, 943 |
| \$200, 000 under \$500, 000 | 1, 309 | 87, 351 | 1, 097 | 68, 977 | 1, 333 | 156, 328 |
| \$500, 000 under \$1, 000, 000 | 1, 188 | 36, 416 | 821 | 37, 707 | 1, 191 | 74, 123 |
| \$1, 000, 000 or Over | 310 | 76, 213 | 248 | 129, 857 | 311 | 206, 070 |
| Total | 262, 415 | 1, 059, 199 | 119, 538 | 584, 266 | 271, 450 | 1, 643, 464 |
| Under \$25, 000 | 123, 251 | 300, 726 | 44, 871 | 94, 675 | 125, 064 | 395, 401 |
| \$25, 000 under \$50, 000 | 89, 787 | 235, 197 | 45, 599 | 82, 889 | 95, 579 | 318, 086 |
| \$50, 000 under \$100, 000 | 40, 396 | 208, 195 | 22, 404 | 105, 099 | 41, 753 | 313, 294 |
| \$100, 000 or Over | 8, 980 | 315, 081 | 6, 664 | 301, 602 | 9, 054 | 616, 684 |
| UNDER \$8, 000 | 34, 064 | 54, 211 | 12, 253 | 31, 029 | 34, 587 | 85, 240 |
| \$8, 000 under \$14, 000 | 40, 348 | 114, 692 | 14, 477 | 21, 903 | 40, 723 | 136, 595 |
| Over \$14, 000 | 188, 004 | 890, 296 | 92, 809 | 531, 334 | 196, 141 | 1, 421, 630 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Wages | Wages | Pensions & Annuities | Pensions & Annuities | MA Bank Int. Before Exemp. | MA Bank Int. Before Exemp. |
|---|---------|-------------|-------------------------|-------------------------|-------------------------------|-------------------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 4, 771 | 16, 721 | 271 | 660 | 1, 880 | 1, 130 |
| \$5, 000 under \$10, 000 | 5, 515 | 38, 914 | 437 | 1, 690 | 1, 920 | 1, 108 |
| \$10, 000 under \$15, 000 | 5, 969 | 70, 266 | 394 | 2, 079 | 2, 057 | 1, 138 |
| \$15, 000 under \$20, 000 | 6, 381 | 106, 514 | 351 | 2, 283 | 2, 270 | 935 |
| \$20, 000 under \$25, 000 | 6, 422 | 138, 531 | 332 | 1, 831 | 2, 620 | 1, 106 |
| \$25, 000 under \$30, 000 | 5, 508 | 144, 648 | 288 | 2, 003 | 2, 469 | 1, 148 |
| \$30, 000 under \$35, 000 | 4, 094 | 127, 708 | 238 | 1, 804 | 2, 093 | 897 |
| \$35, 000 under \$40, 000 | 3, 188 | 114, 676 | 191 | 1, 649 | 1, 798 | 975 |
| \$40, 000 under \$45, 000 | 2, 363 | 95, 228 | 156 | 1, 655 | 1, 431 | 662 |
| \$45, 000 under \$50, 000 | 1, 632 | 73, 752 | 109 | 884 | 1, 066 | 639 |
| \$50, 000 under \$60, 000 | 2, 172 | 111, 953 | 149 | 1, 676 | 1, 526 | 908 |
| \$60, 000 under \$70, 000 | 1, 083 | 64, 546 | 96 | 1, 386 | 791 | 702 |
| \$70, 000 under \$80, 000 | 634 | 42, 986 | 53 | 879 | 484 | 357 |
| \$80, 000 under \$90, 000 | 388 | 28, 687 | 44 | 594 | 311 | 337 |
| \$90, 000 under \$100, 000 | 287 | 23, 941 | 28 | 439 | 251 | 291 |
| \$100, 000 under \$150, 000 | 595 | 59, 424 | 81 | 1, 951 | 531 | 604 |
| \$150, 000 under \$200, 000 | 218 | 30, 353 | 22 | 1, 039 | 201 | 378 |
| \$200, 000 under \$500, 000 | 278 | 58, 618 | 36 | 1, 440 | 274 | 716 |
| \$500, 000 under \$1, 000, 000 | 64 | 20, 892 | 10 | 945 | 68 | 296 |
| \$1, 000, 000 or Over | 51 | 42, 277 | # | # | 66 | 5, 632 |
| Total | 51, 613 | 1, 410, 635 | 3, 288 | 26, 985 | 24, 107 | 19, 960 |
| Under \$25, 000 | 29, 058 | 370, 946 | 1, 785 | 8, 543 | 10, 747 | 5, 418 |
| \$25, 000 under \$50, 000 | 16, 785 | 556, 012 | 982 | 7, 994 | 8, 857 | 4, 321 |
| \$50, 000 under \$100, 000 | 4, 564 | 272, 114 | 370 | 4, 974 | 3, 363 | 2, 595 |
| \$100, 000 or Over | 1, 206 | 211, 563 | 151 | 5, 475 | 1, 140 | 7, 627 |

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers
NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | MA Bank Int. After Exemp. | MA Bank Int. After Exemp. | Business Income | Business Income | Business Loss | Business Loss |
|---|------------------------------|------------------------------|-----------------|-----------------|---------------|---------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 913 | 1, 006 | 819 | 6, 730 | 387 | - 3, 548 |
| \$5, 000 under \$10, 000 | 871 | 984 | 868 | 4, 946 | 136 | - 419 |
| \$10, 000 under \$15, 000 | 917 | 1, 006 | 701 | 5, 961 | 116 | - 494 |
| \$15, 000 under \$20, 000 | 924 | 794 | 595 | 6, 309 | 120 | - 536 |
| \$20, 000 under \$25, 000 | 1, 050 | 943 | 514 | 6, 458 | 99 | - 330 |
| \$25, 000 under \$30, 000 | 1, 068 | 990 | 445 | 6, 673 | 97 | - 401 |
| \$30, 000 under \$35, 000 | 991 | 755 | 343 | 5, 231 | 78 | - 348 |
| \$35, 000 under \$40, 000 | 856 | 852 | 240 | 3, 993 | 70 | - 243 |
| \$40, 000 under \$45, 000 | 715 | 563 | 214 | 3, 969 | 56 | - 163 |
| \$45, 000 under \$50, 000 | 576 | 562 | 171 | 3, 513 | 44 | - 118 |
| \$50, 000 under \$60, 000 | 869 | 793 | 249 | 6, 147 | 72 | - 337 |
| \$60, 000 under \$70, 000 | 460 | 642 | 145 | 4, 405 | 30 | - 136 |
| \$70, 000 under \$80, 000 | 324 | 316 | 102 | 3, 743 | 19 | - 112 |
| \$80, 000 under \$90, 000 | 201 | 312 | 70 | 3, 061 | 22 | - 75 |
| \$90, 000 under \$100, 000 | 170 | 271 | 66 | 3, 203 | 11 | - 188 |
| \$100, 000 under \$150, 000 | 396 | 559 | 158 | 9, 163 | 27 | - 175 |
| \$150, 000 under \$200, 000 | 159 | 360 | 54 | 3, 852 | 7 | - 210 |
| \$200, 000 under \$500, 000 | 229 | 691 | 83 | 10, 804 | 14 | - 1, 407 |
| \$500, 000 under \$1, 000, 000 | 63 | 290 | 19 | 3, 781 | # | # |
| \$1, 000, 000 or Over | 64 | 5, 626 | 16 | 4, 590 | # | # |
| Total | 11, 816 | 18, 315 | 5, 872 | 106, 532 | 1, 409 | - 9, 366 |
| Under \$25, 000 | 4, 675 | 4, 734 | 3, 497 | 30, 404 | 858 | - 5, 326 |
| \$25, 000 under \$50, 000 | 4, 206 | 3, 721 | 1, 413 | 23, 378 | 345 | - 1, 272 |
| \$50, 000 under \$100, 000 | 2, 024 | 2, 334 | 632 | 20, 559 | 154 | - 847 |
| \$100, 000 or Over | 911 | 7, 526 | 330 | 32, 190 | 52 | - 1, 921 |

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers
NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Rental, Royalty, REMIC, Trust Partnership, S co Income | Rental, Royalty, REMIC, Trust Partnership, S co Income | Rental, Royalty, REMIC, Trust Partnership, S co Loss | Rental, Royalty, REMIC, Trust Partnership, S co Loss | Unemployment Compensation | Unemployment Compensation |
|---|---|---|---|---|------------------------------|------------------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5,000 | 382 | 1,285 | 534 | -103,418 | 315 | 579 |
| \$5,000 under \$10,000 | 262 | 1,115 | 166 | -809 | 670 | 1,842 |
| \$10,000 under \$15,000 | 252 | 1,602 | 179 | -1,151 | 756 | 2,454 |
| \$15,000 under \$20,000 | 210 | 1,710 | 205 | -1,083 | 722 | 2,590 |
| \$20,000 under \$25,000 | 212 | 1,569 | 215 | -1,403 | 587 | 2,238 |
| \$25,000 under \$30,000 | 173 | 1,344 | 212 | -1,215 | 407 | 1,676 |
| \$30,000 under \$35,000 | 182 | 1,734 | 180 | -1,023 | 257 | 1,037 |
| \$35,000 under \$40,000 | 155 | 1,690 | 138 | -757 | 143 | 533 |
| \$40,000 under \$45,000 | 149 | 1,632 | 121 | -660 | 101 | 329 |
| \$45,000 under \$50,000 | 94 | 1,449 | 83 | -661 | 66 | 253 |
| \$50,000 under \$60,000 | 188 | 2,398 | 138 | -805 | 70 | 217 |
| \$60,000 under \$70,000 | 112 | 1,704 | 77 | -897 | 27 | 77 |
| \$70,000 under \$80,000 | 98 | 1,855 | 49 | -832 | 11 | 27 |
| \$80,000 under \$90,000 | 66 | 2,277 | 34 | -337 | 7 | 31 |
| \$90,000 under \$100,000 | 54 | 1,804 | 24 | -477 | # | # |
| \$100,000 under \$150,000 | 180 | 6,451 | 58 | -1,257 | 5 | 23 |
| \$150,000 under \$200,000 | 97 | 7,235 | 28 | -621 | 5 | 9 |
| \$200,000 under \$500,000 | 149 | 18,964 | 38 | -1,411 | 0 | 0 |
| \$500,000 under \$1,000,000 | 60 | 23,295 | 7 | -262 | # | # |
| \$1,000,000 or Over | 49 | 111,978 | 11 | -1,821 | # | # |
| Total | 3,124 | 193,089 | 2,497 | -120,899 | 4,152 | 13,923 |
| Under \$25,000 | 1,318 | 7,280 | 1,299 | -107,863 | 3,050 | 9,702 |
| \$25,000 under \$50,000 | 753 | 7,849 | 734 | -4,316 | 974 | 3,827 |
| \$50,000 under \$100,000 | 518 | 10,038 | 322 | -3,348 | 116 | 359 |
| \$100,000 or Over | 535 | 167,922 | 142 | -5,372 | 12 | 34 |

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Other 5.95% Income * | Other 5.95% Income * | Total 5.95% Income | Total 5.95% Income |
|---|-------------------------|-------------------------|-----------------------|-----------------------|
| | Count | \$, 000 | Count | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | |
| Under \$5,000 | 338 | -7,476 | 6,863 | -87,462 |
| \$5,000 under \$10,000 | 330 | 826 | 6,766 | 49,090 |
| \$10,000 under \$15,000 | 323 | 1,194 | 6,765 | 82,917 |
| \$15,000 under \$20,000 | 305 | 908 | 6,939 | 119,488 |
| \$20,000 under \$25,000 | 377 | 1,729 | 6,844 | 151,566 |
| \$25,000 under \$30,000 | 315 | 1,367 | 5,825 | 157,084 |
| \$30,000 under \$35,000 | 270 | 1,260 | 4,328 | 138,157 |
| \$35,000 under \$40,000 | 209 | 1,265 | 3,360 | 123,657 |
| \$40,000 under \$45,000 | 194 | 1,223 | 2,493 | 103,776 |
| \$45,000 under \$50,000 | 138 | 1,059 | 1,738 | 80,693 |
| \$50,000 under \$60,000 | 222 | 1,972 | 2,344 | 124,014 |
| \$60,000 under \$70,000 | 121 | 1,931 | 1,177 | 73,658 |
| \$70,000 under \$80,000 | 90 | 1,187 | 703 | 50,051 |
| \$80,000 under \$90,000 | 69 | 577 | 449 | 35,128 |
| \$90,000 under \$100,000 | 61 | 1,408 | 341 | 30,408 |
| \$100,000 under \$150,000 | 140 | 3,528 | 731 | 79,666 |
| \$150,000 under \$200,000 | 74 | 1,589 | 280 | 43,606 |
| \$200,000 under \$500,000 | 106 | 4,874 | 363 | 92,574 |
| \$500,000 under \$1,000,000 | 40 | 3,268 | 88 | 52,104 |
| \$1,000,000 or Over | 38 | 4,137 | 71 | 166,862 |
| Total | 3,760 | 27,825 | 58,468 | 1,667,039 |
| Under \$25,000 | 1,673 | -2,820 | 34,177 | 315,600 |
| \$25,000 under \$50,000 | 1,126 | 6,173 | 17,744 | 603,368 |
| \$50,000 under \$100,000 | 563 | 7,076 | 5,014 | 313,259 |
| \$100,000 or Over | 398 | 17,396 | 1,533 | 434,813 |

* Includes winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Separate Filers

Table II-13SE Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Interest & Dividends | Interest & Dividends | Capital Gain | Capital Gain | Total 12% Income | Total 12% Income |
|---|-------------------------|-------------------------|--------------|--------------|------------------|------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 590 | 632 | 85 | 110 | 614 | 741 |
| \$5, 000 under \$10, 000 | 169 | 229 | 61 | 111 | 185 | 339 |
| \$10, 000 under \$15, 000 | 551 | 851 | 202 | 2, 286 | 709 | 3, 137 |
| \$15, 000 under \$20, 000 | 141 | 162 | 44 | 113 | 152 | 275 |
| \$20, 000 under \$25, 000 | 994 | 161 | 48 | 220 | 1, 006 | 381 |
| \$25, 000 under \$30, 000 | 972 | 209 | 36 | 157 | 980 | 367 |
| \$30, 000 under \$35, 000 | 458 | 855 | 29 | 67 | 464 | 922 |
| \$35, 000 under \$40, 000 | 448 | 952 | 409 | 278 | 455 | 1, 230 |
| \$40, 000 under \$45, 000 | 42 | 27 | 103 | 874 | 135 | 900 |
| \$45, 000 under \$50, 000 | 110 | 1, 186 | 87 | 424 | 118 | 1, 610 |
| \$50, 000 under \$60, 000 | 598 | 1, 218 | 558 | 263 | 603 | 1, 481 |
| \$60, 000 under \$70, 000 | 206 | 2, 133 | 181 | 581 | 208 | 2, 714 |
| \$70, 000 under \$80, 000 | 227 | 2, 281 | 217 | 1, 520 | 232 | 3, 802 |
| \$80, 000 under \$90, 000 | 20 | 69 | 13 | 120 | 22 | 189 |
| \$90, 000 under \$100, 000 | 12 | 32 | # | # | 12 | 43 |
| \$100, 000 under \$150, 000 | 1, 098 | 2, 419 | 195 | 2, 426 | 1, 105 | 4, 845 |
| \$150, 000 under \$200, 000 | 430 | 2, 428 | 409 | 1, 128 | 431 | 3, 555 |
| \$200, 000 under \$500, 000 | 125 | 5, 975 | 45 | 5, 452 | 125 | 11, 427 |
| \$500, 000 under \$1, 000, 000 | 65 | 7, 806 | 17 | 3, 009 | 66 | 10, 816 |
| \$1, 000, 000 or Over | 95 | 38, 071 | 69 | 25, 886 | 95 | 63, 957 |
| Total | 7, 350 | 67, 696 | 2, 810 | 45, 037 | 7, 716 | 112, 732 |
| Under \$25, 000 | 2, 445 | 2, 034 | 440 | 2, 840 | 2, 666 | 4, 874 |
| \$25, 000 under \$50, 000 | 2, 031 | 3, 229 | 664 | 1, 800 | 2, 153 | 5, 029 |
| \$50, 000 under \$100, 000 | 1, 063 | 5, 734 | 971 | 2, 495 | 1, 077 | 8, 229 |
| \$100, 000 or Over | 1, 811 | 56, 699 | 735 | 37, 901 | 1, 820 | 94, 600 |

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers
NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Wages | Wages | Pensions & Annuities | Pensions & Annuities | MA Bank Int. Before Exemp. | MA Bank Int. Before Exemp. |
|---|-------------|--------------|-------------------------|-------------------------|-------------------------------|-------------------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 21, 580 | 136, 645 | 6, 347 | 17, 426 | 23, 572 | 31, 501 |
| \$5, 000 under \$10, 000 | 28, 010 | 184, 140 | 15, 076 | 66, 131 | 29, 963 | 47, 917 |
| \$10, 000 under \$15, 000 | 37, 466 | 381, 452 | 23, 287 | 155, 299 | 41, 804 | 83, 164 |
| \$15, 000 under \$20, 000 | 43, 207 | 620, 209 | 19, 551 | 166, 151 | 40, 101 | 79, 740 |
| \$20, 000 under \$25, 000 | 48, 058 | 913, 135 | 15, 856 | 157, 194 | 39, 086 | 67, 521 |
| \$25, 000 under \$30, 000 | 52, 957 | 1, 261, 943 | 13, 165 | 141, 093 | 39, 965 | 58, 885 |
| \$30, 000 under \$35, 000 | 58, 221 | 1, 677, 475 | 11, 626 | 129, 748 | 42, 886 | 50, 610 |
| \$35, 000 under \$40, 000 | 64, 546 | 2, 181, 643 | 10, 542 | 114, 728 | 47, 675 | 47, 207 |
| \$40, 000 under \$45, 000 | 68, 884 | 2, 673, 547 | 9, 760 | 103, 603 | 52, 527 | 44, 675 |
| \$45, 000 under \$50, 000 | 69, 810 | 3, 053, 203 | 9, 220 | 94, 476 | 54, 799 | 41, 969 |
| \$50, 000 under \$60, 000 | 130, 779 | 6, 644, 787 | 16, 171 | 162, 278 | 107, 511 | 78, 773 |
| \$60, 000 under \$70, 000 | 107, 641 | 6, 477, 465 | 12, 656 | 132, 869 | 92, 680 | 68, 377 |
| \$70, 000 under \$80, 000 | 81, 911 | 5, 683, 638 | 9, 379 | 102, 261 | 72, 402 | 56, 426 |
| \$80, 000 under \$90, 000 | 58, 475 | 4, 562, 398 | 6, 797 | 81, 580 | 53, 079 | 46, 546 |
| \$90, 000 under \$100, 000 | 40, 824 | 3, 528, 359 | 4, 803 | 63, 486 | 37, 562 | 37, 020 |
| \$100, 000 under \$150, 000 | 82, 728 | 8, 528, 985 | 10, 833 | 184, 153 | 78, 373 | 100, 159 |
| \$150, 000 under \$200, 000 | 25, 187 | 3, 435, 980 | 3, 393 | 79, 023 | 24, 841 | 44, 585 |
| \$200, 000 under \$500, 000 | 27, 407 | 5, 688, 815 | 3, 907 | 110, 490 | 27, 905 | 80, 809 |
| \$500, 000 under \$1, 000, 000 | 4, 325 | 1, 771, 936 | 697 | 27, 721 | 4, 579 | 30, 295 |
| \$1, 000, 000 or Over | 2, 059 | 2, 267, 928 | 327 | 29, 297 | 2, 136 | 38, 769 |
| Total | 1, 054, 075 | 61, 673, 682 | 203, 393 | 2, 119, 007 | 913, 446 | 1, 134, 947 |
| Under \$25, 000 | 178, 321 | 2, 235, 580 | 80, 117 | 562, 202 | 174, 526 | 309, 843 |
| \$25, 000 under \$50, 000 | 314, 418 | 10, 847, 811 | 54, 313 | 583, 648 | 237, 852 | 243, 345 |
| \$50, 000 under \$100, 000 | 419, 630 | 26, 896, 648 | 49, 806 | 542, 474 | 363, 234 | 287, 142 |
| \$100, 000 or Over | 141, 706 | 21, 693, 644 | 19, 157 | 430, 683 | 137, 834 | 294, 617 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | MA Bank Int. After Exemp. | MA Bank Int. After Exemp. | Business Income | Business Income | Business Loss | Business Loss |
|---|------------------------------|------------------------------|-----------------|-----------------|---------------|---------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5, 000 | 15, 237 | 27, 836 | 4, 392 | 29, 854 | 3, 176 | -68, 450 |
| \$5, 000 under \$10, 000 | 20, 574 | 43, 112 | 6, 558 | 31, 883 | 1, 309 | - 7, 023 |
| \$10, 000 under \$15, 000 | 28, 490 | 76, 497 | 9, 375 | 66, 612 | 1, 807 | -9, 733 |
| \$15, 000 under \$20, 000 | 25, 166 | 73, 660 | 10, 820 | 97, 704 | 2, 136 | -10, 640 |
| \$20, 000 under \$25, 000 | 22, 193 | 61, 922 | 11, 248 | 112, 442 | 2, 357 | -11, 183 |
| \$25, 000 under \$30, 000 | 20, 858 | 53, 432 | 11, 466 | 122, 200 | 2, 691 | -12, 594 |
| \$30, 000 under \$35, 000 | 20, 454 | 45, 021 | 11, 916 | 133, 809 | 2, 831 | -11, 562 |
| \$35, 000 under \$40, 000 | 21, 379 | 41, 170 | 12, 594 | 144, 685 | 3, 086 | -11, 355 |
| \$40, 000 under \$45, 000 | 22, 874 | 38, 064 | 12, 864 | 153, 387 | 3, 120 | -11, 631 |
| \$45, 000 under \$50, 000 | 23, 362 | 35, 113 | 12, 359 | 149, 683 | 3, 015 | -10, 606 |
| \$50, 000 under \$60, 000 | 47, 298 | 64, 937 | 22, 115 | 297, 086 | 5, 324 | -17, 968 |
| \$60, 000 under \$70, 000 | 43, 505 | 55, 873 | 17, 573 | 270, 084 | 4, 445 | -14, 539 |
| \$70, 000 under \$80, 000 | 36, 647 | 46, 170 | 13, 403 | 233, 616 | 3, 339 | -11, 976 |
| \$80, 000 under \$90, 000 | 28, 896 | 38, 711 | 10, 216 | 207, 472 | 2, 472 | - 9, 048 |
| \$90, 000 under \$100, 000 | 21, 896 | 31, 253 | 7, 523 | 182, 983 | 1, 761 | - 6, 497 |
| \$100, 000 under \$150, 000 | 50, 948 | 87, 457 | 18, 736 | 649, 766 | 3, 884 | -18, 129 |
| \$150, 000 under \$200, 000 | 18, 250 | 40, 290 | 7, 527 | 414, 699 | 1, 358 | - 9, 562 |
| \$200, 000 under \$500, 000 | 22, 680 | 75, 744 | 8, 905 | 776, 508 | 1, 527 | -16, 836 |
| \$500, 000 under \$1, 000, 000 | 4, 118 | 29, 426 | 1, 240 | 207, 285 | 270 | - 4, 822 |
| \$1, 000, 000 or Over | 2, 005 | 38, 355 | 514 | 153, 841 | 112 | -35, 262 |
| Total | 496, 830 | 1, 004, 043 | 211, 344 | 4, 435, 597 | 50, 020 | -309, 416 |
| Under \$25, 000 | 111, 660 | 283, 027 | 42, 393 | 338, 495 | 10, 785 | -107, 030 |
| \$25, 000 under \$50, 000 | 108, 927 | 212, 800 | 61, 199 | 703, 763 | 14, 743 | -57, 748 |
| \$50, 000 under \$100, 000 | 178, 242 | 236, 944 | 70, 830 | 1, 191, 241 | 17, 341 | -60, 028 |
| \$100, 000 or Over | 98, 001 | 271, 272 | 36, 922 | 2, 202, 099 | 7, 151 | -84, 611 |
| UNDER \$12, 000 | 47, 232 | 99, 017 | 14, 418 | 83, 858 | 5, 190 | -79, 266 |
| \$12, 000 under \$21, 000 | 46, 911 | 135, 129 | 18, 983 | 163, 290 | 3, 677 | -18, 739 |
| Over \$21, 000 | 402, 687 | 769, 898 | 177, 943 | 4, 188, 450 | 41, 153 | -211, 412 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Rental, Royalty, REMIC, Trust Partnership, S co Income | Rental, Royalty, REMIC, Trust Partnership, S co Income | Rental, Royalty, REMIC, Trust Partnership, S co Loss | Rental, Royalty, REMIC, Trust Partnership, S co Loss | Unemployment Compensation | Unemployment Compensation |
|---|---|---|---|---|------------------------------|------------------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5,000 | 7,231 | 20,443 | 9,735 | -532,670 | 1,726 | 4,006 |
| \$5,000 under \$10,000 | 6,412 | 25,697 | 3,502 | -22,609 | 3,378 | 9,119 |
| \$10,000 under \$15,000 | 6,796 | 33,759 | 4,749 | -30,161 | 5,499 | 16,378 |
| \$15,000 under \$20,000 | 6,098 | 36,149 | 5,308 | -33,271 | 6,477 | 21,771 |
| \$20,000 under \$25,000 | 5,715 | 38,293 | 5,774 | -37,666 | 7,260 | 26,141 |
| \$25,000 under \$30,000 | 5,406 | 41,686 | 6,373 | -41,431 | 8,176 | 30,274 |
| \$30,000 under \$35,000 | 5,175 | 41,956 | 6,880 | -42,647 | 9,150 | 34,067 |
| \$35,000 under \$40,000 | 5,297 | 45,497 | 7,524 | -47,349 | 9,968 | 36,669 |
| \$40,000 under \$45,000 | 5,377 | 45,575 | 7,950 | -48,035 | 9,990 | 36,452 |
| \$45,000 under \$50,000 | 5,245 | 46,837 | 7,716 | -46,761 | 9,646 | 35,001 |
| \$50,000 under \$60,000 | 10,169 | 98,584 | 14,610 | -87,366 | 15,872 | 58,243 |
| \$60,000 under \$70,000 | 8,959 | 99,437 | 12,504 | -80,650 | 10,378 | 37,889 |
| \$70,000 under \$80,000 | 7,347 | 93,126 | 10,146 | -65,932 | 6,100 | 22,923 |
| \$80,000 under \$90,000 | 6,137 | 91,226 | 7,771 | -58,218 | 3,458 | 13,208 |
| \$90,000 under \$100,000 | 4,940 | 81,704 | 6,050 | -44,927 | 2,049 | 7,766 |
| \$100,000 under \$150,000 | 15,014 | 379,085 | 13,932 | -111,662 | 3,209 | 12,721 |
| \$150,000 under \$200,000 | 7,729 | 326,909 | 2,892 | -42,947 | 653 | 2,563 |
| \$200,000 under \$500,000 | 12,357 | 1,164,053 | 3,737 | -95,625 | 416 | 1,901 |
| \$500,000 under \$1,000,000 | 2,782 | 743,028 | 723 | -40,398 | 39 | 194 |
| \$1,000,000 or Over | 1,406 | 1,487,609 | 370 | -63,974 | 9 | 64 |
| Total | 135,592 | 4,940,655 | 138,246 | -1,574,298 | 113,453 | 407,350 |
| Under \$25,000 | 32,252 | 154,340 | 29,068 | -656,376 | 24,340 | 77,415 |
| \$25,000 under \$50,000 | 26,500 | 221,551 | 36,443 | -226,222 | 46,930 | 172,464 |
| \$50,000 under \$100,000 | 37,552 | 464,078 | 51,081 | -337,094 | 37,857 | 140,029 |
| \$100,000 or Over | 39,288 | 4,100,685 | 21,654 | -354,606 | 4,326 | 17,443 |
| UNDER \$12,000 | 16,471 | 59,644 | 15,056 | -566,582 | 7,181 | 19,206 |
| \$12,000 under \$21,000 | 11,275 | 63,745 | 9,353 | -59,971 | 11,312 | 37,201 |
| Over \$21,000 | 107,846 | 4,817,265 | 113,837 | -947,746 | 94,960 | 350,944 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Other 5.95% Income * | Other 5.95% Income * | Total 5.95% Income | Total 5.95% Income |
|---|-------------------------|-------------------------|-----------------------|-----------------------|
| | Count | \$, 000 | Count | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | |
| Under \$5,000 | 5,449 | -45,805 | 46,925 | -410,715 |
| \$5,000 under \$10,000 | 6,832 | 16,374 | 48,713 | 346,824 |
| \$10,000 under \$15,000 | 10,024 | 32,139 | 61,698 | 722,241 |
| \$15,000 under \$20,000 | 9,213 | 33,135 | 60,722 | 1,004,868 |
| \$20,000 under \$25,000 | 8,269 | 34,269 | 60,343 | 1,294,548 |
| \$25,000 under \$30,000 | 7,886 | 35,636 | 61,585 | 1,632,240 |
| \$30,000 under \$35,000 | 7,563 | 32,882 | 64,723 | 2,040,750 |
| \$35,000 under \$40,000 | 7,361 | 33,048 | 69,327 | 2,538,735 |
| \$40,000 under \$45,000 | 7,643 | 34,676 | 72,686 | 3,025,637 |
| \$45,000 under \$50,000 | 7,547 | 34,902 | 72,741 | 3,391,848 |
| \$50,000 under \$60,000 | 14,424 | 71,974 | 135,160 | 7,292,554 |
| \$60,000 under \$70,000 | 12,497 | 70,581 | 110,716 | 7,049,008 |
| \$70,000 under \$80,000 | 10,094 | 61,876 | 84,136 | 6,165,702 |
| \$80,000 under \$90,000 | 7,998 | 56,084 | 60,209 | 4,983,414 |
| \$90,000 under \$100,000 | 6,209 | 51,823 | 42,214 | 3,895,950 |
| \$100,000 under \$150,000 | 16,011 | 204,793 | 86,842 | 9,917,170 |
| \$150,000 under \$200,000 | 7,114 | 127,788 | 27,197 | 4,374,742 |
| \$200,000 under \$500,000 | 10,598 | 298,664 | 30,354 | 8,003,714 |
| \$500,000 under \$1,000,000 | 2,301 | 129,078 | 4,933 | 2,863,449 |
| \$1,000,000 or Over | 1,273 | 116,297 | 2,314 | 3,994,155 |
| Total | 166,306 | 1,430,213 | 1,203,538 | 74,126,833 |
| Under \$25,000 | 39,787 | 70,112 | 278,401 | 2,957,765 |
| \$25,000 under \$50,000 | 38,000 | 171,144 | 341,062 | 12,629,210 |
| \$50,000 under \$100,000 | 51,222 | 312,337 | 432,435 | 29,386,629 |
| \$100,000 or Over | 37,297 | 876,620 | 151,640 | 29,153,229 |
| UNDER \$12,000 | 16,304 | -16,637 | 120,340 | 190,499 |
| \$12,000 under \$21,000 | 16,943 | 60,071 | 109,892 | 1,708,714 |
| Over \$21,000 | 133,059 | 1,386,779 | 973,306 | 72,227,620 |

* Includes alimony received, winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Joint Filers

Table II-13J Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Interest & Dividends | Interest & Dividends | Capital Gain | Capital Gain | Total 12% Income | Total 12% Income |
|---|-------------------------|-------------------------|--------------|--------------|------------------|------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 4, 941 | 25, 267 | 1, 824 | 29, 144 | 5, 426 | 54, 412 |
| \$5, 000 under \$10, 000 | 18, 429 | 16, 629 | 5, 006 | 7, 475 | 19, 372 | 24, 104 |
| \$10, 000 under \$15, 000 | 12, 583 | 28, 640 | 2, 806 | 7, 223 | 13, 021 | 35, 863 |
| \$15, 000 under \$20, 000 | 24, 440 | 59, 187 | 7, 615 | 16, 646 | 25, 004 | 75, 833 |
| \$20, 000 under \$25, 000 | 19, 450 | 50, 390 | 7, 569 | 22, 732 | 19, 811 | 73, 122 |
| \$25, 000 under \$30, 000 | 18, 535 | 55, 280 | 8, 175 | 21, 056 | 19, 362 | 76, 336 |
| \$30, 000 under \$35, 000 | 25, 100 | 63, 117 | 7, 298 | 16, 022 | 25, 987 | 79, 139 |
| \$35, 000 under \$40, 000 | 24, 543 | 53, 404 | 9, 965 | 30, 323 | 25, 223 | 83, 728 |
| \$40, 000 under \$45, 000 | 24, 464 | 41, 897 | 8, 197 | 24, 959 | 25, 262 | 66, 855 |
| \$45, 000 under \$50, 000 | 24, 193 | 52, 716 | 10, 056 | 16, 928 | 25, 026 | 69, 644 |
| \$50, 000 under \$60, 000 | 51, 518 | 107, 262 | 18, 189 | 37, 865 | 52, 065 | 145, 127 |
| \$60, 000 under \$70, 000 | 36, 270 | 92, 542 | 17, 117 | 48, 095 | 37, 253 | 140, 637 |
| \$70, 000 under \$80, 000 | 31, 308 | 68, 172 | 17, 047 | 37, 683 | 35, 234 | 105, 855 |
| \$80, 000 under \$90, 000 | 30, 074 | 67, 270 | 14, 178 | 44, 482 | 31, 423 | 111, 752 |
| \$90, 000 under \$100, 000 | 25, 807 | 70, 901 | 11, 891 | 43, 492 | 26, 623 | 114, 393 |
| \$100, 000 under \$150, 000 | 50, 773 | 223, 892 | 27, 449 | 160, 854 | 52, 129 | 384, 746 |
| \$150, 000 under \$200, 000 | 21, 568 | 158, 676 | 13, 239 | 128, 439 | 21, 708 | 287, 115 |
| \$200, 000 under \$500, 000 | 20, 787 | 388, 680 | 12, 374 | 367, 353 | 21, 272 | 756, 033 |
| \$500, 000 under \$1, 000, 000 | 3, 544 | 225, 834 | 2, 601 | 234, 302 | 3, 556 | 460, 136 |
| \$1, 000, 000 or Over | 2, 299 | 471, 617 | 1, 832 | 1, 201, 823 | 2, 307 | 1, 673, 440 |
| Total | 470, 626 | 2, 321, 372 | 204, 428 | 2, 496, 897 | 487, 064 | 4, 818, 269 |
| Under \$25, 000 | 79, 843 | 180, 113 | 24, 820 | 83, 220 | 82, 635 | 263, 333 |
| \$25, 000 under \$50, 000 | 116, 836 | 266, 414 | 43, 691 | 109, 289 | 120, 860 | 375, 702 |
| \$50, 000 under \$100, 000 | 174, 977 | 406, 147 | 78, 422 | 211, 617 | 182, 598 | 617, 764 |
| \$100, 000 or Over | 98, 970 | 1, 468, 699 | 57, 495 | 2, 092, 771 | 100, 971 | 3, 561, 470 |
| UNDER \$12, 000 | 29, 786 | 53, 169 | 8, 056 | 38, 302 | 31, 300 | 91, 471 |
| \$12, 000 under \$21, 000 | 35, 431 | 91, 731 | 10, 943 | 27, 846 | 36, 379 | 119, 577 |
| Over \$21, 000 | 405, 409 | 2, 176, 473 | 185, 430 | 2, 430, 748 | 419, 384 | 4, 607, 221 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Head of Household Filers

Table II-13H Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Wages | Wages | Pensions & Annuities | Pensions & Annuities | MA Bank Int. Before Exemp. | MA Bank Int. Before Exemp. |
|---|----------|-------------|-------------------------|-------------------------|-------------------------------|-------------------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 16, 785 | 48, 508 | 712 | 1, 521 | 3, 757 | 2, 356 |
| \$5, 000 under \$10, 000 | 25, 338 | 178, 060 | 1, 927 | 7, 861 | 7, 184 | 5, 542 |
| \$10, 000 under \$15, 000 | 31, 996 | 373, 065 | 2, 516 | 13, 445 | 10, 351 | 8, 130 |
| \$15, 000 under \$20, 000 | 34, 339 | 570, 932 | 2, 221 | 12, 203 | 12, 351 | 7, 356 |
| \$20, 000 under \$25, 000 | 30, 300 | 651, 463 | 2, 042 | 11, 099 | 12, 841 | 6, 515 |
| \$25, 000 under \$30, 000 | 22, 841 | 599, 987 | 1, 793 | 10, 551 | 11, 476 | 6, 241 |
| \$30, 000 under \$35, 000 | 17, 410 | 540, 071 | 1, 483 | 8, 916 | 10, 011 | 5, 166 |
| \$35, 000 under \$40, 000 | 13, 249 | 474, 304 | 1, 082 | 8, 127 | 8, 510 | 4, 637 |
| \$40, 000 under \$45, 000 | 9, 913 | 399, 241 | 883 | 6, 245 | 6, 934 | 3, 981 |
| \$45, 000 under \$50, 000 | 6, 942 | 310, 703 | 670 | 5, 710 | 5, 114 | 3, 168 |
| \$50, 000 under \$60, 000 | 7, 638 | 388, 837 | 785 | 7, 852 | 6, 018 | 4, 578 |
| \$60, 000 under \$70, 000 | 3, 628 | 212, 090 | 444 | 6, 056 | 3, 020 | 2, 986 |
| \$70, 000 under \$80, 000 | 1, 901 | 124, 561 | 261 | 3, 858 | 1, 657 | 1, 903 |
| \$80, 000 under \$90, 000 | 1, 000 | 73, 325 | 136 | 2, 161 | 922 | 1, 034 |
| \$90, 000 under \$100, 000 | 621 | 49, 123 | 93 | 2, 261 | 590 | 663 |
| \$100, 000 under \$150, 000 | 1, 264 | 120, 423 | 168 | 3, 827 | 1, 292 | 2, 248 |
| \$150, 000 under \$200, 000 | 405 | 53, 660 | 55 | 2, 018 | 438 | 876 |
| \$200, 000 under \$500, 000 | 397 | 80, 260 | 60 | 1, 764 | 449 | 1, 250 |
| \$500, 000 under \$1, 000, 000 | 77 | 26, 223 | 7 | 693 | 87 | 418 |
| \$1, 000, 000 or Over | 28 | 27, 993 | 4 | 88 | 37 | 373 |
| Total | 226, 072 | 5, 302, 829 | 17, 342 | 116, 257 | 103, 039 | 69, 420 |
| Under \$25, 000 | 138, 758 | 1, 822, 029 | 9, 418 | 46, 129 | 46, 484 | 29, 900 |
| \$25, 000 under \$50, 000 | 70, 355 | 2, 324, 305 | 5, 911 | 39, 549 | 42, 045 | 23, 192 |
| \$50, 000 under \$100, 000 | 14, 788 | 847, 937 | 1, 719 | 22, 188 | 12, 207 | 11, 164 |
| \$100, 000 or Over | 2, 171 | 308, 558 | 294 | 8, 390 | 2, 303 | 5, 165 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Head of Household Filers

Table II-13H Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | MA Bank Int. After Exemp. | MA Bank Int. After Exemp. | Business Income | Business Income | Business Loss | Business Loss |
|---|------------------------------|------------------------------|-----------------|-----------------|---------------|---------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5, 000 | 2, 029 | 2, 096 | 1, 241 | 3, 546 | 415 | - 18, 694 |
| \$5, 000 under \$10, 000 | 3, 516 | 5, 070 | 3, 018 | 16, 867 | 272 | - 1, 083 |
| \$10, 000 under \$15, 000 | 4, 726 | 7, 465 | 3, 058 | 25, 367 | 298 | - 1, 126 |
| \$15, 000 under \$20, 000 | 5, 127 | 6, 591 | 2, 064 | 19, 703 | 373 | - 1, 322 |
| \$20, 000 under \$25, 000 | 5, 337 | 5, 714 | 1, 466 | 14, 679 | 344 | - 1, 020 |
| \$25, 000 under \$30, 000 | 5, 142 | 5, 493 | 1, 155 | 12, 493 | 324 | - 898 |
| \$30, 000 under \$35, 000 | 4, 602 | 4, 502 | 877 | 10, 599 | 260 | - 765 |
| \$35, 000 under \$40, 000 | 4, 165 | 4, 048 | 709 | 8, 943 | 238 | - 625 |
| \$40, 000 under \$45, 000 | 3, 572 | 3, 483 | 635 | 8, 976 | 193 | - 519 |
| \$45, 000 under \$50, 000 | 2, 778 | 2, 793 | 505 | 7, 767 | 146 | - 502 |
| \$50, 000 under \$60, 000 | 3, 425 | 4, 126 | 621 | 11, 107 | 190 | - 594 |
| \$60, 000 under \$70, 000 | 1, 928 | 2, 741 | 366 | 8, 482 | 110 | - 440 |
| \$70, 000 under \$80, 000 | 1, 089 | 1, 768 | 286 | 8, 701 | 62 | - 185 |
| \$80, 000 under \$90, 000 | 634 | 958 | 163 | 5, 737 | 37 | - 201 |
| \$90, 000 under \$100, 000 | 428 | 612 | 110 | 5, 201 | 33 | - 198 |
| \$100, 000 under \$150, 000 | 1, 002 | 2, 133 | 308 | 17, 098 | 64 | - 356 |
| \$150, 000 under \$200, 000 | 350 | 837 | 123 | 9, 264 | 18 | - 115 |
| \$200, 000 under \$500, 000 | 400 | 1, 208 | 131 | 15, 421 | 26 | - 235 |
| \$500, 000 under \$1, 000, 000 | 83 | 409 | 15 | 2, 751 | 6 | - 361 |
| \$1, 000, 000 or Over | 37 | 369 | 5 | 1, 713 | 3 | - 90 |
| Total | 50, 370 | 62, 416 | 16, 856 | 214, 416 | 3, 412 | - 29, 328 |
| Under \$25, 000 | 20, 735 | 26, 936 | 10, 847 | 80, 162 | 1, 702 | - 23, 244 |
| \$25, 000 under \$50, 000 | 20, 259 | 20, 319 | 3, 881 | 48, 778 | 1, 161 | - 3, 308 |
| \$50, 000 under \$100, 000 | 7, 504 | 10, 205 | 1, 546 | 39, 228 | 432 | - 1, 618 |
| \$100, 000 or Over | 1, 872 | 4, 956 | 582 | 46, 248 | 117 | - 1, 158 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Head of Household Filers

Table II-13H Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Rental, Royalty, REMIC, Trust Partnership, S co Income | Rental, Royalty, REMIC, Trust Partnership, S co Income | Rental, Royalty, REMIC, Trust Partnership, S co Loss | Rental, Royalty, REMIC, Trust Partnership, S co Loss | Unemployment Compensation | Unemployment Compensation |
|---|---|---|---|---|------------------------------|------------------------------|
| Massachusetts Net Adjusted Gross Income | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5,000 | 604 | 1,188 | 1,018 | -17,797 | 996 | 1,547 |
| \$5,000 under \$10,000 | 934 | 3,158 | 786 | -3,913 | 3,756 | 8,769 |
| \$10,000 under \$15,000 | 1,000 | 4,174 | 1,112 | -5,612 | 5,587 | 15,951 |
| \$15,000 under \$20,000 | 834 | 3,599 | 1,363 | -6,571 | 4,456 | 14,723 |
| \$20,000 under \$25,000 | 821 | 3,821 | 1,347 | -6,245 | 2,750 | 10,140 |
| \$25,000 under \$30,000 | 704 | 3,398 | 1,184 | -5,701 | 1,677 | 6,425 |
| \$30,000 under \$35,000 | 592 | 3,161 | 1,054 | -4,859 | 1,062 | 4,235 |
| \$35,000 under \$40,000 | 554 | 3,533 | 842 | -3,940 | 627 | 2,359 |
| \$40,000 under \$45,000 | 471 | 3,325 | 682 | -3,219 | 391 | 1,395 |
| \$45,000 under \$50,000 | 365 | 2,725 | 572 | -3,215 | 235 | 806 |
| \$50,000 under \$60,000 | 474 | 4,454 | 670 | -3,769 | 202 | 669 |
| \$60,000 under \$70,000 | 340 | 4,631 | 401 | -2,137 | 91 | 311 |
| \$70,000 under \$80,000 | 249 | 4,276 | 225 | -1,350 | 41 | 126 |
| \$80,000 under \$90,000 | 158 | 3,699 | 146 | -1,176 | 17 | 64 |
| \$90,000 under \$100,000 | 112 | 2,297 | 102 | -1,059 | 13 | 38 |
| \$100,000 under \$150,000 | 330 | 12,298 | 216 | -1,732 | 23 | 78 |
| \$150,000 under \$200,000 | 149 | 8,826 | 61 | -481 | 7 | 24 |
| \$200,000 under \$500,000 | 209 | 22,014 | 59 | -782 | 3 | 11 |
| \$500,000 under \$1,000,000 | 63 | 22,241 | 14 | -1,074 | # | # |
| \$1,000,000 or Over | 22 | 21,785 | 10 | -1,530 | # | # |
| Total | 8,985 | 138,603 | 11,864 | -76,161 | 21,937 | 67,704 |
| Under \$25,000 | 4,193 | 15,940 | 5,626 | -40,138 | 17,545 | 51,131 |
| \$25,000 under \$50,000 | 2,686 | 16,142 | 4,334 | -20,934 | 3,992 | 15,220 |
| \$50,000 under \$100,000 | 1,333 | 19,357 | 1,544 | -9,491 | 364 | 1,208 |
| \$100,000 or Over | 773 | 87,165 | 360 | -5,599 | 36 | 145 |

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Head of Household Filers

Table II-13H Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Other 5.95% Income * | Other 5.95% Income * | Total 5.95% Income | Total 5.95% Income |
|---|-------------------------|-------------------------|-----------------------|-----------------------|
| | Count | \$, 000 | Count | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | |
| Under \$5,000 | 782 | -3,164 | 19,795 | 18,752 |
| \$5,000 under \$10,000 | 1,451 | 4,023 | 29,124 | 218,813 |
| \$10,000 under \$15,000 | 1,947 | 7,258 | 35,609 | 439,987 |
| \$15,000 under \$20,000 | 1,930 | 7,800 | 36,303 | 627,657 |
| \$20,000 under \$25,000 | 1,820 | 8,318 | 31,470 | 697,970 |
| \$25,000 under \$30,000 | 1,639 | 8,001 | 23,628 | 639,749 |
| \$30,000 under \$35,000 | 1,468 | 9,061 | 17,951 | 574,921 |
| \$35,000 under \$40,000 | 1,199 | 8,209 | 13,688 | 504,958 |
| \$40,000 under \$45,000 | 974 | 7,621 | 10,226 | 426,548 |
| \$45,000 under \$50,000 | 827 | 7,421 | 7,183 | 334,208 |
| \$50,000 under \$60,000 | 1,021 | 11,179 | 7,965 | 423,861 |
| \$60,000 under \$70,000 | 608 | 10,148 | 3,866 | 241,881 |
| \$70,000 under \$80,000 | 367 | 8,123 | 2,085 | 149,880 |
| \$80,000 under \$90,000 | 239 | 4,768 | 1,113 | 89,334 |
| \$90,000 under \$100,000 | 177 | 4,565 | 714 | 62,840 |
| \$100,000 under \$150,000 | 415 | 14,763 | 1,522 | 168,531 |
| \$150,000 under \$200,000 | 140 | 6,126 | 512 | 80,158 |
| \$200,000 under \$500,000 | 184 | 8,900 | 514 | 128,561 |
| \$500,000 under \$1,000,000 | 41 | 4,293 | 101 | 55,208 |
| \$1,000,000 or Over | 23 | 708 | 40 | 51,036 |
| Total | 17,252 | 138,121 | 243,409 | 5,934,856 |
| Under \$25,000 | 7,930 | 24,235 | 152,301 | 2,003,180 |
| \$25,000 under \$50,000 | 6,107 | 40,313 | 72,676 | 2,480,385 |
| \$50,000 under \$100,000 | 2,412 | 38,783 | 15,743 | 967,797 |
| \$100,000 or Over | 803 | 34,789 | 2,689 | 483,495 |

* Includes alimony received, winnings, fees, taxable IRA/Keogh distributions, and other 5.95% income.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995

Head of Household Filers

Table II-13H Number of Returns Claiming and Total Amounts of Income by Detailed Income Category
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Interest & Dividends | Interest & Dividends | Capital Gain | Capital Gain | Total 12% Income | Total 12% Income |
|---|-------------------------|-------------------------|--------------|--------------|------------------|------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 842 | 241 | 58 | 96 | 865 | 337 |
| \$5, 000 under \$10, 000 | 3, 059 | 3, 215 | 1, 300 | 655 | 3, 075 | 3, 869 |
| \$10, 000 under \$15, 000 | 1, 361 | 2, 923 | 316 | 345 | 1, 379 | 3, 268 |
| \$15, 000 under \$20, 000 | 3, 728 | 3, 595 | 646 | 2, 134 | 3, 742 | 5, 730 |
| \$20, 000 under \$25, 000 | 5, 411 | 7, 715 | 2, 110 | 3, 850 | 5, 944 | 11, 565 |
| \$25, 000 under \$30, 000 | 3, 116 | 4, 946 | 741 | 516 | 3, 705 | 5, 462 |
| \$30, 000 under \$35, 000 | 1, 480 | 2, 041 | 779 | 880 | 1, 575 | 2, 922 |
| \$35, 000 under \$40, 000 | 2, 126 | 6, 961 | 977 | 852 | 2, 130 | 7, 813 |
| \$40, 000 under \$45, 000 | 2, 852 | 4, 976 | 378 | 2, 194 | 2, 861 | 7, 171 |
| \$45, 000 under \$50, 000 | 2, 384 | 2, 234 | 223 | 1, 785 | 2, 526 | 4, 019 |
| \$50, 000 under \$60, 000 | 2, 420 | 3, 483 | 552 | 5, 123 | 2, 450 | 8, 605 |
| \$60, 000 under \$70, 000 | 2, 576 | 4, 517 | 1, 177 | 4, 717 | 2, 883 | 9, 234 |
| \$70, 000 under \$80, 000 | 2, 288 | 3, 777 | 1, 287 | 2, 868 | 2, 324 | 6, 645 |
| \$80, 000 under \$90, 000 | 177 | 1, 977 | 168 | 845 | 178 | 2, 821 |
| \$90, 000 under \$100, 000 | 427 | 1, 877 | 422 | 1, 480 | 427 | 3, 358 |
| \$100, 000 under \$150, 000 | 412 | 6, 118 | 402 | 10, 084 | 415 | 16, 202 |
| \$150, 000 under \$200, 000 | 457 | 3, 319 | 36 | 4, 163 | 468 | 7, 483 |
| \$200, 000 under \$500, 000 | 38 | 4, 411 | 21 | 3, 645 | 38 | 8, 056 |
| \$500, 000 under \$1, 000, 000 | 59 | 4, 181 | 56 | 8, 071 | 59 | 12, 251 |
| \$1, 000, 000 or Over | 31 | 24, 318 | 25 | 16, 730 | 31 | 41, 047 |
| Total | 35, 241 | 96, 826 | 11, 676 | 71, 032 | 37, 073 | 167, 858 |
| Under \$25, 000 | 14, 400 | 17, 690 | 4, 430 | 7, 080 | 15, 004 | 24, 769 |
| \$25, 000 under \$50, 000 | 11, 958 | 21, 159 | 3, 099 | 6, 227 | 12, 797 | 27, 386 |
| \$50, 000 under \$100, 000 | 7, 888 | 15, 631 | 3, 607 | 15, 033 | 8, 262 | 30, 664 |
| \$100, 000 or Over | 996 | 42, 346 | 540 | 42, 693 | 1, 010 | 85, 039 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Retirement (FICA) | Retirement (FICA) | Retirement (Spouse) | Retirement (Spouse) | Child Under 15, Disabled Dependent/Spous | Child Under 15, Disabled Dependent/Spous |
|---|-------------------|-------------------|---------------------|---------------------|--|--|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 260, 439 | 58, 661 | 9, 055 | 3, 640 | 1, 317 | 782 |
| \$5, 000 under \$10, 000 | 232, 375 | 126, 205 | 12, 911 | 5, 686 | 1, 875 | 1, 999 |
| \$10, 000 under \$15, 000 | 212, 071 | 189, 822 | 19, 947 | 12, 250 | 3, 910 | 6, 068 |
| \$15, 000 under \$20, 000 | 210, 119 | 259, 639 | 25, 385 | 19, 524 | 6, 544 | 12, 411 |
| \$20, 000 under \$25, 000 | 204, 896 | 318, 303 | 30, 106 | 27, 500 | 6, 895 | 14, 491 |
| \$25, 000 under \$30, 000 | 181, 326 | 319, 346 | 34, 393 | 34, 347 | 6, 119 | 13, 056 |
| \$30, 000 under \$35, 000 | 156, 939 | 283, 540 | 39, 671 | 40, 814 | 5, 783 | 12, 245 |
| \$35, 000 under \$40, 000 | 137, 942 | 251, 798 | 45, 739 | 49, 284 | 5, 777 | 12, 425 |
| \$40, 000 under \$45, 000 | 121, 724 | 224, 817 | 51, 258 | 58, 380 | 5, 984 | 13, 148 |
| \$45, 000 under \$50, 000 | 106, 905 | 199, 394 | 54, 529 | 66, 288 | 6, 097 | 13, 611 |
| \$50, 000 under \$60, 000 | 174, 573 | 330, 294 | 107, 474 | 144, 558 | 12, 013 | 27, 737 |
| \$60, 000 under \$70, 000 | 129, 180 | 248, 242 | 91, 696 | 137, 618 | 10, 976 | 26, 797 |
| \$70, 000 under \$80, 000 | 93, 521 | 181, 526 | 71, 155 | 114, 092 | 9, 363 | 23, 947 |
| \$80, 000 under \$90, 000 | 65, 442 | 127, 543 | 50, 920 | 84, 731 | 6, 990 | 18, 482 |
| \$90, 000 under \$100, 000 | 45, 384 | 88, 812 | 35, 317 | 59, 527 | 4, 987 | 13, 483 |
| \$100, 000 under \$150, 000 | 92, 877 | 181, 981 | 68, 900 | 114, 779 | 10, 431 | 29, 723 |
| \$150, 000 under \$200, 000 | 28, 830 | 56, 528 | 19, 033 | 30, 057 | 3, 137 | 9, 378 |
| \$200, 000 under \$500, 000 | 32, 020 | 62, 923 | 18, 217 | 27, 320 | 2, 866 | 8, 889 |
| \$500, 000 under \$1, 000, 000 | 5, 190 | 10, 179 | 2, 308 | 3, 342 | 279 | 902 |
| \$1, 000, 000 or Over | 2, 516 | 4, 911 | 898 | 1, 226 | 93 | 325 |
| Total | 2, 494, 269 | 3, 524, 462 | 788, 912 | 1, 034, 963 | 111, 436 | 259, 897 |
| Under \$25, 000 | 1, 119, 900 | 952, 629 | 97, 404 | 68, 600 | 20, 541 | 35, 751 |
| \$25, 000 under \$50, 000 | 704, 836 | 1, 278, 895 | 225, 590 | 249, 113 | 29, 760 | 64, 484 |
| \$50, 000 under \$100, 000 | 508, 100 | 976, 416 | 356, 562 | 540, 525 | 44, 329 | 110, 445 |
| \$100, 000 or Over | 161, 433 | 316, 522 | 109, 356 | 176, 725 | 16, 806 | 49, 217 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Dependent Under 12 | Dependent Under 12 | Rental Deduction | Rental Deduction | Other Deduction* | Other Deduction* |
|---|-----------------------|-----------------------|------------------|------------------|------------------|------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5,000 | 19,166 | 8,971 | 29,760 | 46,785 | 3,679 | 8,301 |
| \$5,000 under \$10,000 | 24,110 | 12,971 | 63,749 | 110,909 | 3,996 | 7,790 |
| \$10,000 under \$15,000 | 29,161 | 16,444 | 91,153 | 173,959 | 4,975 | 12,994 |
| \$15,000 under \$20,000 | 31,326 | 17,973 | 102,072 | 205,665 | 5,375 | 15,880 |
| \$20,000 under \$25,000 | 28,975 | 16,701 | 100,271 | 209,466 | 5,902 | 19,091 |
| \$25,000 under \$30,000 | 26,713 | 15,450 | 85,451 | 183,551 | 6,444 | 22,373 |
| \$30,000 under \$35,000 | 27,325 | 15,873 | 68,268 | 150,461 | 7,233 | 25,345 |
| \$35,000 under \$40,000 | 28,264 | 16,524 | 53,445 | 119,690 | 7,796 | 27,657 |
| \$40,000 under \$45,000 | 28,511 | 16,746 | 40,480 | 91,462 | 8,139 | 28,855 |
| \$45,000 under \$50,000 | 27,145 | 15,993 | 30,863 | 70,248 | 8,122 | 29,197 |
| \$50,000 under \$60,000 | 47,315 | 28,008 | 40,454 | 92,301 | 15,088 | 55,843 |
| \$60,000 under \$70,000 | 35,044 | 20,801 | 22,787 | 52,004 | 13,147 | 51,896 |
| \$70,000 under \$80,000 | 24,440 | 14,524 | 13,202 | 30,171 | 10,611 | 44,791 |
| \$80,000 under \$90,000 | 16,494 | 9,810 | 7,779 | 17,787 | 8,195 | 35,544 |
| \$90,000 under \$100,000 | 11,282 | 6,697 | 4,849 | 10,956 | 6,132 | 30,261 |
| \$100,000 under \$150,000 | 22,825 | 13,533 | 8,728 | 19,889 | 13,213 | 79,763 |
| \$150,000 under \$200,000 | 7,691 | 4,557 | 2,315 | 5,320 | 4,085 | 37,177 |
| \$200,000 under \$500,000 | 9,069 | 5,369 | 1,927 | 4,456 | 3,835 | 59,255 |
| \$500,000 under \$1,000,000 | 1,440 | 851 | 240 | 545 | 456 | 12,766 |
| \$1,000,000 or Over | 709 | 420 | 101 | 235 | 185 | 11,338 |
| Total | 447,005 | 258,217 | 767,894 | 1,595,862 | 136,590 | 616,108 |
| Under \$25,000 | 132,738 | 73,060 | 387,005 | 746,786 | 23,909 | 64,056 |
| \$25,000 under \$50,000 | 137,958 | 80,586 | 278,507 | 615,413 | 37,734 | 133,427 |
| \$50,000 under \$100,000 | 134,575 | 79,840 | 89,071 | 203,219 | 53,173 | 218,326 |
| \$100,000 or Over | 41,734 | 24,731 | 13,311 | 30,445 | 21,774 | 200,299 |

* From Schedule Y, line 5.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Medical and Dental Expenses | Medical and Dental Expenses | Blindness Exemption | Blindness Exemption | Adoption Agency Exemption | Adoption Agency Exemption |
|---|--------------------------------|--------------------------------|------------------------|------------------------|------------------------------|------------------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5,000 | 14,326 | 171,756 | 1,241 | 2,743 | 241 | 2,877 |
| \$5,000 under \$10,000 | 11,793 | 77,508 | 1,228 | 2,722 | 142 | 802 |
| \$10,000 under \$15,000 | 15,539 | 73,537 | 1,238 | 2,761 | 166 | 712 |
| \$15,000 under \$20,000 | 16,410 | 65,685 | 870 | 1,932 | 138 | 612 |
| \$20,000 under \$25,000 | 15,587 | 54,878 | 675 | 1,509 | 168 | 855 |
| \$25,000 under \$30,000 | 14,170 | 45,428 | 482 | 1,082 | 120 | 414 |
| \$30,000 under \$35,000 | 12,331 | 37,639 | 373 | 823 | 116 | 328 |
| \$35,000 under \$40,000 | 10,878 | 32,111 | 270 | 602 | 118 | 384 |
| \$40,000 under \$45,000 | 9,267 | 27,411 | 262 | 591 | 115 | 558 |
| \$45,000 under \$50,000 | 7,446 | 21,535 | 199 | 444 | 94 | 473 |
| \$50,000 under \$60,000 | 10,586 | 32,765 | 274 | 613 | 180 | 736 |
| \$60,000 under \$70,000 | 6,589 | 23,928 | 187 | 420 | 151 | 666 |
| \$70,000 under \$80,000 | 4,144 | 17,787 | 126 | 284 | 123 | 764 |
| \$80,000 under \$90,000 | 2,391 | 11,020 | 80 | 185 | 95 | 568 |
| \$90,000 under \$100,000 | 1,532 | 8,448 | 68 | 150 | 66 | 522 |
| \$100,000 under \$150,000 | 2,719 | 20,936 | 142 | 323 | 132 | 1,010 |
| \$150,000 under \$200,000 | 608 | 7,060 | 50 | 110 | 45 | 581 |
| \$200,000 under \$500,000 | 464 | 8,838 | 47 | 103 | 24 | 208 |
| \$500,000 under \$1,000,000 | 33 | 1,394 | 7 | 15 | # | # |
| \$1,000,000 or Over | 17 | 1,030 | 6 | 13 | # | # |
| Total | 156,830 | 740,694 | 7,825 | 17,425 | 2,237 | 14,255 |
| Under \$25,000 | 73,655 | 443,363 | 5,252 | 11,667 | 855 | 5,858 |
| \$25,000 under \$50,000 | 54,092 | 164,123 | 1,586 | 3,542 | 563 | 2,157 |
| \$50,000 under \$100,000 | 25,242 | 93,949 | 735 | 1,651 | 615 | 3,256 |
| \$100,000 or Over | 3,841 | 39,259 | 252 | 565 | 204 | 2,984 |

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Personal Exemptions | Personal Exemptions | Dependent Exemptions | Dependent Exemptions | Age 65 and Over Exemptions | Age 65 and Over Exemptions |
|---|------------------------|------------------------|-------------------------|-------------------------|-------------------------------|-------------------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5,000 | 376,196 | 965,119 | 41,949 | 71,382 | 48,080 | 43,790 |
| \$5,000 under \$10,000 | 309,484 | 823,924 | 45,984 | 74,070 | 62,910 | 57,560 |
| \$10,000 under \$15,000 | 276,510 | 787,438 | 56,404 | 91,188 | 60,530 | 59,228 |
| \$15,000 under \$20,000 | 253,095 | 734,294 | 62,175 | 102,956 | 39,494 | 39,586 |
| \$20,000 under \$25,000 | 234,878 | 687,511 | 60,614 | 103,217 | 27,347 | 27,325 |
| \$25,000 under \$30,000 | 203,145 | 610,939 | 55,582 | 96,592 | 19,734 | 19,455 |
| \$30,000 under \$35,000 | 172,856 | 544,343 | 54,630 | 97,080 | 14,375 | 14,130 |
| \$35,000 under \$40,000 | 150,046 | 499,141 | 54,937 | 100,049 | 10,751 | 10,505 |
| \$40,000 under \$45,000 | 131,119 | 460,717 | 55,034 | 101,816 | 8,273 | 8,066 |
| \$45,000 under \$50,000 | 113,965 | 419,449 | 52,438 | 98,284 | 6,468 | 6,284 |
| \$50,000 under \$60,000 | 184,190 | 712,219 | 93,271 | 177,146 | 9,210 | 8,973 |
| \$60,000 under \$70,000 | 135,199 | 545,716 | 74,236 | 140,960 | 6,036 | 5,944 |
| \$70,000 under \$80,000 | 97,473 | 402,099 | 55,521 | 105,853 | 4,145 | 4,108 |
| \$80,000 under \$90,000 | 68,069 | 283,578 | 39,668 | 76,035 | 2,932 | 2,935 |
| \$90,000 under \$100,000 | 47,318 | 197,849 | 27,931 | 53,590 | 2,180 | 2,225 |
| \$100,000 under \$150,000 | 97,751 | 408,010 | 56,980 | 109,805 | 5,974 | 6,126 |
| \$150,000 under \$200,000 | 30,796 | 128,240 | 18,166 | 35,962 | 2,534 | 2,689 |
| \$200,000 under \$500,000 | 34,303 | 142,902 | 20,327 | 41,657 | 3,236 | 3,401 |
| \$500,000 under \$1,000,000 | 5,658 | 23,447 | 3,018 | 6,351 | 648 | 677 |
| \$1,000,000 or Over | 2,762 | 11,224 | 1,436 | 3,045 | 333 | 363 |
| Total | 2,924,813 | 9,388,160 | 930,301 | 1,687,038 | 335,190 | 323,371 |
| Under \$25,000 | 1,450,163 | 3,998,285 | 267,126 | 442,813 | 238,361 | 227,488 |
| \$25,000 under \$50,000 | 771,131 | 2,534,590 | 272,621 | 493,821 | 59,601 | 58,440 |
| \$50,000 under \$100,000 | 532,249 | 2,141,462 | 290,627 | 553,584 | 24,503 | 24,185 |
| \$100,000 or Over | 171,270 | 713,823 | 99,927 | 196,820 | 12,725 | 13,257 |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Limited Income Credit | Limited Income Credit | Credits For Taxes Paid Out Of State | Credits For Taxes Paid Out Of State | Energy Credit | Energy Credit |
|---|--------------------------|--------------------------|--|--|---------------|---------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5,000 | 2,022 | 348 | 949 | 2,091 | 7 | 3 |
| \$5,000 under \$10,000 | 80,228 | 20,296 | 2,101 | 272 | 8 | 1 |
| \$10,000 under \$15,000 | 158,798 | 30,241 | 3,197 | 554 | 23 | 5 |
| \$15,000 under \$20,000 | 68,037 | 11,384 | 3,861 | 965 | 23 | 9 |
| \$20,000 under \$25,000 | 9,942 | 1,214 | 4,177 | 1,409 | 22 | 12 |
| \$25,000 under \$30,000 | 427 | 78 | 4,271 | 1,931 | 29 | 15 |
| \$30,000 under \$35,000 | 154 | 21 | 4,256 | 2,474 | 25 | 15 |
| \$35,000 under \$40,000 | 112 | 12 | 4,342 | 2,875 | 19 | 8 |
| \$40,000 under \$45,000 | 75 | 6 | 4,109 | 3,121 | 30 | 18 |
| \$45,000 under \$50,000 | 51 | 10 | 4,049 | 3,354 | 27 | 17 |
| \$50,000 under \$60,000 | 91 | 7 | 7,228 | 7,119 | 35 | 28 |
| \$60,000 under \$70,000 | 64 | 13 | 5,561 | 6,837 | 21 | 18 |
| \$70,000 under \$80,000 | 48 | 7 | 4,238 | 6,311 | 23 | 17 |
| \$80,000 under \$90,000 | 33 | 3 | 3,047 | 5,151 | 20 | 15 |
| \$90,000 under \$100,000 | 14 | 8 | 2,098 | 3,994 | 6 | 3 |
| \$100,000 under \$150,000 | 54 | 4 | 4,967 | 11,215 | 28 | 23 |
| \$150,000 under \$200,000 | 14 | 10 | 2,166 | 6,332 | 9 | 6 |
| \$200,000 under \$500,000 | 13 | 5 | 3,607 | 16,220 | 18 | 15 |
| \$500,000 under \$1,000,000 | # | # | 1,137 | 9,412 | 3 | 2 |
| \$1,000,000 or Over | 0 | 0 | 782 | 26,947 | # | # |
| Total | 320,178 | 63,665 | 70,143 | 118,583 | 378 | 231 |
| Under \$25,000 | 319,027 | 63,482 | 14,285 | 5,290 | 83 | 30 |
| \$25,000 under \$50,000 | 819 | 126 | 21,027 | 13,754 | 130 | 73 |
| \$50,000 under \$100,000 | 250 | 38 | 22,172 | 29,412 | 105 | 80 |
| \$100,000 or Over | 82 | 19 | 12,659 | 70,127 | 60 | 48 |

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-14 Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Lead Paint Credit | Lead Paint Credit | Economic Oppportunity Area Credit | Economic Oppportunity Area Credit | More Than One Credit * | More Than One Credit * |
|---|-------------------|-------------------|---|---|---------------------------|---------------------------|
| | Count | \$,000 | Count | \$,000 | Count | \$,000 |
| Under \$5,000 | 69 | 57 | 5 | 1 | 3 | 3 |
| \$5,000 under \$10,000 | 45 | 42 | # | # | # | # |
| \$10,000 under \$15,000 | 88 | 54 | # | # | 8 | 1 |
| \$15,000 under \$20,000 | 146 | 107 | 4 | 2 | 9 | 5 |
| \$20,000 under \$25,000 | 153 | 181 | 6 | 3 | 7 | 2 |
| \$25,000 under \$30,000 | 154 | 178 | 8 | 5 | 7 | 5 |
| \$30,000 under \$35,000 | 133 | 184 | 4 | 2 | 15 | 11 |
| \$35,000 under \$40,000 | 127 | 185 | # | # | 20 | 24 |
| \$40,000 under \$45,000 | 127 | 203 | 4 | 7 | 13 | 13 |
| \$45,000 under \$50,000 | 116 | 170 | # | # | 11 | 14 |
| \$50,000 under \$60,000 | 167 | 266 | 5 | 7 | 19 | 28 |
| \$60,000 under \$70,000 | 131 | 236 | 3 | 5 | 12 | 22 |
| \$70,000 under \$80,000 | 94 | 175 | # | # | 10 | 17 |
| \$80,000 under \$90,000 | 74 | 134 | 5 | 16 | 9 | 26 |
| \$90,000 under \$100,000 | 47 | 108 | # | # | 9 | 24 |
| \$100,000 under \$150,000 | 117 | 273 | 7 | 7 | 23 | 78 |
| \$150,000 under \$200,000 | 40 | 89 | # | # | 8 | 27 |
| \$200,000 under \$500,000 | 54 | 187 | 6 | 40 | 8 | 54 |
| \$500,000 under \$1,000,000 | 11 | 24 | 3 | 20 | 5 | 23 |
| \$1,000,000 or Over | 5 | 6 | 0 | 0 | 7 | 93 |
| Total | 1,898 | 2,858 | 73 | 128 | 205 | 471 |
| Under \$25,000 | 501 | 440 | 19 | 6 | 29 | 12 |
| \$25,000 under \$50,000 | 657 | 920 | 19 | 19 | 66 | 66 |
| \$50,000 under \$100,000 | 513 | 918 | 17 | 32 | 59 | 118 |
| \$100,000 or Over | 227 | 579 | 18 | 70 | 51 | 275 |

* With the exception of the Limited Income Credit, Detailed credit amounts for taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Retirement (FICA) | Retirement (FICA) | Retirement (Spouse) | Retirement (Spouse) | Child Under 15, Disabled Dependent/Spous | Child Under 15, Disabled Dependent/Spous |
|---|--------------------|--------------------|---------------------|---------------------|--|--|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 222, 825 | 46, 324 | 0 | 0 | 258 | 98 |
| \$5, 000 under \$10, 000 | 178, 732 | 95, 688 | 0 | 0 | 240 | 188 |
| \$10, 000 under \$15, 000 | 142, 368 | 128, 739 | 0 | 0 | 297 | 404 |
| \$15, 000 under \$20, 000 | 132, 230 | 167, 711 | 0 | 0 | 352 | 594 |
| \$20, 000 under \$25, 000 | 126, 280 | 204, 756 | 0 | 0 | 301 | 551 |
| \$25, 000 under \$30, 000 | 105, 694 | 196, 947 | 0 | 0 | 191 | 350 |
| \$30, 000 under \$35, 000 | 81, 603 | 156, 411 | 0 | 0 | 166 | 293 |
| \$35, 000 under \$40, 000 | 60, 631 | 117, 186 | 0 | 0 | 121 | 225 |
| \$40, 000 under \$45, 000 | 43, 488 | 84, 528 | 0 | 0 | 64 | 97 |
| \$45, 000 under \$50, 000 | 30, 707 | 59, 887 | 0 | 0 | 49 | 83 |
| \$50, 000 under \$60, 000 | 36, 545 | 71, 449 | 0 | 0 | 53 | 85 |
| \$60, 000 under \$70, 000 | 18, 059 | 35, 357 | 0 | 0 | 40 | 86 |
| \$70, 000 under \$80, 000 | 9, 707 | 18, 976 | 0 | 0 | 25 | 40 |
| \$80, 000 under \$90, 000 | 5, 758 | 11, 227 | 0 | 0 | 12 | 27 |
| \$90, 000 under \$100, 000 | 3, 627 | 7, 043 | 0 | 0 | 12 | 35 |
| \$100, 000 under \$150, 000 | 7, 551 | 14, 593 | 0 | 0 | 31 | 79 |
| \$150, 000 under \$200, 000 | 2, 327 | 4, 480 | 0 | 0 | 6 | 13 |
| \$200, 000 under \$500, 000 | 2, 499 | 4, 763 | 0 | 0 | 5 | 14 |
| \$500, 000 under \$1, 000, 000 | 410 | 769 | 0 | 0 | # | # |
| \$1, 000, 000 or Over | 271 | 512 | 0 | 0 | 0 | 0 |
| Total | 1, 211, 312 | 1, 427, 345 | 0 | 0 | 2, 225 | 3, 270 |
| Under \$25, 000 | 802, 435 | 643, 218 | 0 | 0 | 1, 448 | 1, 834 |
| \$25, 000 under \$50, 000 | 322, 123 | 614, 958 | 0 | 0 | 591 | 1, 049 |
| \$50, 000 under \$100, 000 | 73, 696 | 144, 052 | 0 | 0 | 142 | 274 |
| \$100, 000 or Over | 13, 058 | 25, 117 | 0 | 0 | 44 | 114 |
| UNDER \$8, 000 | 337, 025 | 99, 787 | 0 | 0 | 397 | 197 |
| \$8, 000 under \$14, 000 | 179, 964 | 142, 501 | 0 | 0 | 342 | 414 |
| Over \$14, 000 | 694, 323 | 1, 185, 058 | 0 | 0 | 1, 486 | 2, 659 |

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Dependent Under 12 | Dependent Under 12 | Rental Deduction | Rental Deduction | Other Deduction* | Other Deduction* |
|---|-----------------------|-----------------------|------------------|------------------|------------------|------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5,000 | 2,745 | 1,591 | 19,899 | 30,649 | 2,216 | 3,768 |
| \$5,000 under \$10,000 | 2,980 | 1,755 | 43,474 | 74,306 | 2,452 | 4,293 |
| \$10,000 under \$15,000 | 2,414 | 1,434 | 57,435 | 106,405 | 2,655 | 6,970 |
| \$15,000 under \$20,000 | 2,084 | 1,244 | 61,949 | 120,840 | 2,785 | 9,205 |
| \$20,000 under \$25,000 | 1,615 | 962 | 62,722 | 127,885 | 3,037 | 11,246 |
| \$25,000 under \$30,000 | 1,232 | 734 | 53,813 | 114,066 | 3,093 | 11,782 |
| \$30,000 under \$35,000 | 886 | 529 | 40,871 | 89,564 | 3,377 | 13,104 |
| \$35,000 under \$40,000 | 690 | 411 | 29,107 | 65,195 | 3,373 | 13,009 |
| \$40,000 under \$45,000 | 514 | 307 | 19,402 | 44,071 | 3,081 | 12,292 |
| \$45,000 under \$50,000 | 289 | 172 | 12,831 | 29,420 | 2,695 | 11,010 |
| \$50,000 under \$60,000 | 378 | 225 | 14,242 | 33,041 | 4,040 | 17,010 |
| \$60,000 under \$70,000 | 218 | 129 | 6,579 | 15,515 | 2,402 | 12,369 |
| \$70,000 under \$80,000 | 108 | 64 | 3,407 | 8,052 | 1,426 | 8,584 |
| \$80,000 under \$90,000 | 73 | 44 | 1,963 | 4,668 | 866 | 6,108 |
| \$90,000 under \$100,000 | 58 | 34 | 1,203 | 2,831 | 633 | 4,904 |
| \$100,000 under \$150,000 | 114 | 68 | 2,207 | 5,212 | 1,402 | 14,407 |
| \$150,000 under \$200,000 | 41 | 25 | 641 | 1,516 | 475 | 6,816 |
| \$200,000 under \$500,000 | 34 | 20 | 580 | 1,385 | 512 | 13,836 |
| \$500,000 under \$1,000,000 | 5 | 3 | 79 | 186 | 59 | 2,152 |
| \$1,000,000 or Over | 3 | 2 | 42 | 103 | 54 | 5,790 |
| Total | 16,481 | 9,753 | 432,446 | 874,910 | 40,653 | 188,716 |
| Under \$25,000 | 11,838 | 6,986 | 245,479 | 460,085 | 13,145 | 35,482 |
| \$25,000 under \$50,000 | 3,611 | 2,153 | 156,024 | 342,316 | 15,619 | 61,259 |
| \$50,000 under \$100,000 | 835 | 497 | 27,394 | 64,107 | 9,387 | 48,975 |
| \$100,000 or Over | 197 | 118 | 3,549 | 8,403 | 2,502 | 43,000 |
| UNDER \$8,000 | 4,573 | 2,664 | 42,113 | 67,352 | 3,565 | 5,940 |
| \$8,000 under \$14,000 | 3,094 | 1,835 | 66,832 | 121,687 | 3,260 | 7,653 |
| Over \$14,000 | 8,814 | 5,254 | 323,501 | 685,872 | 33,828 | 175,122 |

* From Schedule Y, line 5.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Medical and Dental Expenses | Medical and Dental Expenses | Blindness Exemption | Blindness Exemption | Adoption Agency Exemption | Adoption Agency Exemption |
|---|--------------------------------|--------------------------------|------------------------|------------------------|------------------------------|------------------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 7, 619 | 126, 969 | 803 | 1, 761 | 146 | 2, 309 |
| \$5, 000 under \$10, 000 | 6, 960 | 53, 579 | 745 | 1, 646 | 94 | 500 |
| \$10, 000 under \$15, 000 | 7, 877 | 41, 068 | 564 | 1, 243 | 85 | 453 |
| \$15, 000 under \$20, 000 | 6, 616 | 27, 935 | 321 | 708 | 69 | 378 |
| \$20, 000 under \$25, 000 | 5, 073 | 19, 903 | 253 | 557 | 62 | 292 |
| \$25, 000 under \$30, 000 | 3, 811 | 14, 083 | 162 | 356 | 47 | 180 |
| \$30, 000 under \$35, 000 | 2, 740 | 10, 283 | 122 | 268 | 29 | 55 |
| \$35, 000 under \$40, 000 | 2, 032 | 8, 528 | 70 | 156 | 28 | 63 |
| \$40, 000 under \$45, 000 | 1, 430 | 6, 289 | 65 | 145 | 23 | 154 |
| \$45, 000 under \$50, 000 | 1, 126 | 5, 348 | 33 | 73 | 17 | 160 |
| \$50, 000 under \$60, 000 | 1, 369 | 7, 329 | 59 | 130 | 25 | 165 |
| \$60, 000 under \$70, 000 | 691 | 6, 304 | 38 | 84 | 21 | 102 |
| \$70, 000 under \$80, 000 | 361 | 4, 372 | 16 | 35 | 9 | 77 |
| \$80, 000 under \$90, 000 | 204 | 2, 684 | 10 | 22 | 5 | 41 |
| \$90, 000 under \$100, 000 | 151 | 2, 115 | 8 | 18 | # | 3 |
| \$100, 000 under \$150, 000 | 282 | 5, 414 | 19 | 42 | # | # |
| \$150, 000 under \$200, 000 | 86 | 2, 960 | 14 | 31 | # | # |
| \$200, 000 under \$500, 000 | 80 | 2, 947 | 9 | 20 | 0 | 0 |
| \$500, 000 under \$1, 000, 000 | 7 | 626 | 0 | 0 | # | # |
| \$1, 000, 000 or Over | 3 | 402 | 3 | 7 | # | # |
| Total | 48, 518 | 349, 138 | 3, 314 | 7, 300 | 667 | 6, 227 |
| Under \$25, 000 | 34, 145 | 269, 454 | 2, 686 | 5, 915 | 456 | 3, 932 |
| \$25, 000 under \$50, 000 | 11, 139 | 44, 531 | 452 | 998 | 144 | 612 |
| \$50, 000 under \$100, 000 | 2, 776 | 22, 803 | 131 | 288 | 62 | 406 |
| \$100, 000 or Over | 458 | 12, 349 | 45 | 99 | 5 | 1, 277 |
| UNDER \$8, 000 | 11, 320 | 159, 172 | 1, 211 | 2, 663 | 203 | 2, 675 |
| \$8, 000 under \$14, 000 | 9, 621 | 55, 567 | 809 | 1, 784 | 110 | 533 |
| Over \$14, 000 | 27, 577 | 134, 399 | 1, 294 | 2, 853 | 354 | 3, 019 |

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers
NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Personal Exemptions | Personal Exemptions | Dependent Exemptions | Dependent Exemptions | Age 65 and Over Exemptions | Age 65 and Over Exemptions |
|--|------------------------|------------------------|-------------------------|-------------------------|-------------------------------|-------------------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 296,920 | 653,224 | 5,764 | 8,202 | 27,755 | 19,429 |
| \$5,000 under \$10,000 | 224,389 | 493,656 | 5,870 | 7,761 | 36,564 | 25,595 |
| \$10,000 under \$15,000 | 172,108 | 378,638 | 5,414 | 7,175 | 27,984 | 19,589 |
| \$15,000 under \$20,000 | 148,965 | 327,723 | 5,295 | 7,184 | 15,357 | 10,750 |
| \$20,000 under \$25,000 | 136,091 | 299,400 | 4,714 | 6,435 | 9,528 | 6,670 |
| | | | | | | |
| \$25,000 under \$30,000 | 112,017 | 246,437 | 4,019 | 5,498 | 6,426 | 4,498 |
| \$30,000 under \$35,000 | 85,789 | 188,736 | 3,419 | 4,663 | 4,236 | 2,965 |
| \$35,000 under \$40,000 | 63,625 | 139,975 | 2,794 | 3,831 | 2,934 | 2,054 |
| \$40,000 under \$45,000 | 45,675 | 100,485 | 2,218 | 3,121 | 2,138 | 1,497 |
| \$45,000 under \$50,000 | 32,262 | 70,976 | 1,472 | 2,051 | 1,551 | 1,086 |
| | | | | | | |
| \$50,000 under \$60,000 | 38,675 | 85,085 | 1,935 | 2,822 | 2,167 | 1,517 |
| \$60,000 under \$70,000 | 19,407 | 42,695 | 1,092 | 1,608 | 1,351 | 946 |
| \$70,000 under \$80,000 | 10,520 | 23,144 | 606 | 901 | 848 | 594 |
| \$80,000 under \$90,000 | 6,279 | 13,814 | 420 | 647 | 570 | 399 |
| \$90,000 under \$100,000 | 4,037 | 8,881 | 248 | 378 | 371 | 260 |
| | | | | | | |
| \$100,000 under \$150,000 | 8,616 | 18,955 | 532 | 842 | 1,091 | 764 |
| \$150,000 under \$200,000 | 2,787 | 6,131 | 193 | 286 | 397 | 278 |
| \$200,000 under \$500,000 | 3,053 | 6,717 | 206 | 325 | 511 | 358 |
| \$500,000 under \$1,000,000 | 522 | 1,148 | 17 | 30 | 79 | 55 |
| \$1,000,000 or Over | 332 | 730 | 25 | 42 | 46 | 32 |
| | | | | | | |
| Total | 1,412,069 | 3,106,552 | 46,253 | 63,802 | 141,904 | 99,333 |
| | | | | | | |
| Under \$25,000 | 978,473 | 2,152,641 | 27,057 | 36,757 | 117,188 | 82,032 |
| \$25,000 under \$50,000 | 339,368 | 746,610 | 13,922 | 19,164 | 17,285 | 12,100 |
| \$50,000 under \$100,000 | 78,918 | 173,620 | 4,301 | 6,356 | 5,307 | 3,715 |
| \$100,000 or Over | 15,310 | 33,682 | 973 | 1,525 | 2,124 | 1,487 |
| | | | | | | |
| UNDER \$8,000 | 438,900 | 965,580 | 9,290 | 12,889 | 47,990 | 33,593 |
| \$8,000 under \$14,000 | 223,040 | 490,688 | 6,677 | 8,788 | 40,108 | 28,076 |
| Over \$14,000 | 750,129 | 1,650,284 | 30,286 | 42,125 | 53,806 | 37,664 |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Limited Income Credit | Limited Income Credit | Credits For Taxes Paid Out Of State | Credits For Taxes Paid Out Of State | Energy Credit | Energy Credit |
|---|--------------------------|--------------------------|--|--|---------------|---------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5, 000 | 1, 655 | 213 | 794 | 592 | 5 | 1 |
| \$5, 000 under \$10, 000 | 79, 608 | 20, 165 | 1, 863 | 196 | 7 | 1 |
| \$10, 000 under \$15, 000 | 112, 269 | 16, 963 | 2, 707 | 422 | 17 | 3 |
| \$15, 000 under \$20, 000 | 639 | 128 | 2, 869 | 731 | 14 | 5 |
| \$20, 000 under \$25, 000 | 202 | 24 | 2, 686 | 1, 048 | 12 | 6 |
| \$25, 000 under \$30, 000 | 84 | 7 | 2, 241 | 1, 327 | 18 | 9 |
| \$30, 000 under \$35, 000 | 68 | 8 | 1, 874 | 1, 522 | 7 | 5 |
| \$35, 000 under \$40, 000 | 42 | 5 | 1, 530 | 1, 473 | 5 | 3 |
| \$40, 000 under \$45, 000 | 23 | 2 | 1, 097 | 1, 307 | 5 | 5 |
| \$45, 000 under \$50, 000 | 11 | 2 | 838 | 1, 072 | 4 | 3 |
| \$50, 000 under \$60, 000 | 21 | 1 | 998 | 1, 473 | 6 | 5 |
| \$60, 000 under \$70, 000 | 11 | 6 | 518 | 851 | # | # |
| \$70, 000 under \$80, 000 | 6 | 0 | 350 | 556 | 3 | 2 |
| \$80, 000 under \$90, 000 | 3 | 0 | 228 | 430 | # | # |
| \$90, 000 under \$100, 000 | # | # | 174 | 366 | # | # |
| \$100, 000 under \$150, 000 | 5 | 0 | 455 | 1, 182 | 3 | 2 |
| \$150, 000 under \$200, 000 | # | # | 211 | 688 | # | # |
| \$200, 000 under \$500, 000 | # | # | 329 | 1, 754 | # | # |
| \$500, 000 under \$1, 000, 000 | 0 | 0 | 104 | 1, 305 | 0 | 0 |
| \$1, 000, 000 or Over | 0 | 0 | 82 | 4, 472 | 0 | 0 |
| Total | 194, 652 | 37, 527 | 21, 948 | 22, 763 | 112 | 56 |
| Under \$25, 000 | 194, 373 | 37, 493 | 10, 919 | 2, 988 | 55 | 17 |
| \$25, 000 under \$50, 000 | 228 | 24 | 7, 580 | 6, 701 | 39 | 25 |
| \$50, 000 under \$100, 000 | 43 | 10 | 2, 268 | 3, 675 | 13 | 10 |
| \$100, 000 or Over | 8 | 0 | 1, 181 | 9, 399 | 5 | 4 |
| UNDER \$8, 000 | 4, 809 | 942 | 1, 588 | 690 | 8 | 1 |
| \$8, 000 under \$14, 000 | 188, 341 | 36, 302 | 3, 209 | 416 | 20 | 4 |
| Over \$14, 000 | 1, 502 | 283 | 17, 151 | 21, 657 | 84 | 51 |

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Single Filers

Table II-14SI Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Lead Paint Credit | Lead Paint Credit | Economic Oppportunity Area Credit | Economic Oppportunity Area Credit | More Than One Credit * | More Than One Credit * |
|---|-------------------|-------------------|---|---|---------------------------|---------------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 20 | 14 | # | # | # | # |
| \$5, 000 under \$10, 000 | 23 | 9 | # | # | # | # |
| \$10, 000 under \$15, 000 | 37 | 17 | # | # | 6 | 1 |
| \$15, 000 under \$20, 000 | 51 | 41 | # | # | # | # |
| \$20, 000 under \$25, 000 | 37 | 48 | 3 | 2 | 4 | 1 |
| \$25, 000 under \$30, 000 | 37 | 52 | # | # | 4 | 2 |
| \$30, 000 under \$35, 000 | 28 | 38 | 3 | 2 | 4 | 4 |
| \$35, 000 under \$40, 000 | 27 | 34 | 0 | 0 | 7 | 10 |
| \$40, 000 under \$45, 000 | 25 | 45 | # | # | 4 | 3 |
| \$45, 000 under \$50, 000 | 22 | 33 | 0 | 0 | # | # |
| \$50, 000 under \$60, 000 | 19 | 30 | 0 | 0 | # | # |
| \$60, 000 under \$70, 000 | 13 | 23 | # | # | 3 | 7 |
| \$70, 000 under \$80, 000 | 5 | 13 | 0 | 0 | 0 | 0 |
| \$80, 000 under \$90, 000 | 6 | 12 | 0 | 0 | # | # |
| \$90, 000 under \$100, 000 | # | # | 0 | 0 | # | 6 |
| \$100, 000 under \$150, 000 | 5 | 11 | 0 | 0 | 3 | 8 |
| \$150, 000 under \$200, 000 | 6 | 21 | 0 | 0 | # | # |
| \$200, 000 under \$500, 000 | 4 | 25 | 0 | 0 | # | # |
| \$500, 000 under \$1, 000, 000 | 0 | 0 | 0 | 0 | # | # |
| \$1, 000, 000 or Over | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 367 | 472 | 18 | 12 | 49 | 66 |
| Under \$25, 000 | 168 | 129 | 11 | 4 | 16 | 3 |
| \$25, 000 under \$50, 000 | 139 | 202 | 6 | 6 | 20 | 19 |
| \$50, 000 under \$100, 000 | 45 | 85 | # | # | 7 | 17 |
| \$100, 000 or Over | 15 | 57 | 0 | 0 | 6 | 27 |
| UNDER \$8, 000 | 27 | 21 | 3 | 0 | 3 | 0 |
| \$8, 000 under \$14, 000 | 47 | 15 | 3 | 0 | 7 | 1 |
| Over \$14, 000 | 293 | 437 | 12 | 11 | 39 | 65 |

* With the exception of the Limited Income Credit, Detailed credit amounts for taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Retirement (FICA) | Retirement (FICA) | Retirement (Spouse) | Retirement (Spouse) | Child Under 15, Disabled Dependent/Spous | Child Under 15, Disabled Dependent/Spous |
|---|-------------------|-------------------|---------------------|---------------------|--|--|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 4, 735 | 1, 340 | 0 | 0 | 66 | 49 |
| \$5, 000 under \$10, 000 | 5, 645 | 3, 380 | 0 | 0 | 125 | 160 |
| \$10, 000 under \$15, 000 | 6, 028 | 5, 742 | 0 | 0 | 170 | 301 |
| \$15, 000 under \$20, 000 | 6, 408 | 8, 401 | 0 | 0 | 219 | 427 |
| \$20, 000 under \$25, 000 | 6, 497 | 10, 657 | 0 | 0 | 209 | 483 |
| \$25, 000 under \$30, 000 | 5, 604 | 10, 535 | 0 | 0 | 186 | 399 |
| \$30, 000 under \$35, 000 | 4, 155 | 7, 985 | 0 | 0 | 155 | 378 |
| \$35, 000 under \$40, 000 | 3, 211 | 6, 233 | 0 | 0 | 104 | 210 |
| \$40, 000 under \$45, 000 | 2, 388 | 4, 653 | 0 | 0 | 77 | 181 |
| \$45, 000 under \$50, 000 | 1, 662 | 3, 256 | 0 | 0 | 50 | 106 |
| \$50, 000 under \$60, 000 | 2, 233 | 4, 375 | 0 | 0 | 56 | 133 |
| \$60, 000 under \$70, 000 | 1, 118 | 2, 193 | 0 | 0 | 28 | 90 |
| \$70, 000 under \$80, 000 | 664 | 1, 307 | 0 | 0 | 15 | 38 |
| \$80, 000 under \$90, 000 | 405 | 800 | 0 | 0 | 13 | 32 |
| \$90, 000 under \$100, 000 | 309 | 606 | 0 | 0 | 16 | 41 |
| \$100, 000 under \$150, 000 | 641 | 1, 247 | 0 | 0 | 17 | 45 |
| \$150, 000 under \$200, 000 | 243 | 465 | 0 | 0 | 6 | 22 |
| \$200, 000 under \$500, 000 | 305 | 592 | 0 | 0 | 9 | 29 |
| \$500, 000 under \$1, 000, 000 | 70 | 133 | 0 | 0 | # | # |
| \$1, 000, 000 or Over | 59 | 108 | 0 | 0 | # | # |
| Total | 52, 380 | 74, 008 | 0 | 0 | 1, 523 | 3, 130 |
| Under \$25, 000 | 29, 313 | 29, 519 | 0 | 0 | 789 | 1, 420 |
| \$25, 000 under \$50, 000 | 17, 020 | 32, 661 | 0 | 0 | 572 | 1, 273 |
| \$50, 000 under \$100, 000 | 4, 729 | 9, 282 | 0 | 0 | 128 | 333 |
| \$100, 000 or Over | 1, 318 | 2, 545 | 0 | 0 | 34 | 104 |

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers
NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Dependent Under 12 | Dependent Under 12 | Rental Deduction | Rental Deduction | Other Deduction* | Other Deduction* |
|---|-----------------------|-----------------------|------------------|------------------|------------------|------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 0 | 0 | 955 | 1, 019 | 121 | 289 |
| \$5, 000 under \$10, 000 | 0 | 0 | 2, 009 | 2, 355 | 128 | 338 |
| \$10, 000 under \$15, 000 | 0 | 0 | 2, 457 | 2, 991 | 180 | 781 |
| \$15, 000 under \$20, 000 | 0 | 0 | 2, 865 | 3, 578 | 217 | 969 |
| \$20, 000 under \$25, 000 | 0 | 0 | 2, 980 | 3, 723 | 249 | 964 |
| \$25, 000 under \$30, 000 | 0 | 0 | 2, 453 | 3, 069 | 239 | 1, 248 |
| \$30, 000 under \$35, 000 | 0 | 0 | 1, 699 | 2, 150 | 282 | 980 |
| \$35, 000 under \$40, 000 | 0 | 0 | 1, 237 | 1, 601 | 257 | 1, 013 |
| \$40, 000 under \$45, 000 | 0 | 0 | 831 | 1, 072 | 229 | 848 |
| \$45, 000 under \$50, 000 | 0 | 0 | 540 | 712 | 180 | 735 |
| \$50, 000 under \$60, 000 | 0 | 0 | 638 | 824 | 329 | 1, 692 |
| \$60, 000 under \$70, 000 | 0 | 0 | 323 | 431 | 174 | 1, 065 |
| \$70, 000 under \$80, 000 | 0 | 0 | 173 | 240 | 133 | 1, 019 |
| \$80, 000 under \$90, 000 | 0 | 0 | 115 | 151 | 71 | 550 |
| \$90, 000 under \$100, 000 | 0 | 0 | 76 | 106 | 62 | 586 |
| \$100, 000 under \$150, 000 | 0 | 0 | 148 | 201 | 134 | 1, 736 |
| \$150, 000 under \$200, 000 | 0 | 0 | 57 | 79 | 46 | 862 |
| \$200, 000 under \$500, 000 | 0 | 0 | 47 | 62 | 70 | 2, 217 |
| \$500, 000 under \$1, 000, 000 | 0 | 0 | 13 | 19 | 8 | 285 |
| \$1, 000, 000 or Over | 0 | 0 | 6 | 8 | 5 | 89 |
| Total | 0 | 0 | 19, 622 | 24, 391 | 3, 114 | 18, 264 |
| Under \$25, 000 | 0 | 0 | 11, 266 | 13, 666 | 895 | 3, 340 |
| \$25, 000 under \$50, 000 | 0 | 0 | 6, 760 | 8, 604 | 1, 187 | 4, 825 |
| \$50, 000 under \$100, 000 | 0 | 0 | 1, 325 | 1, 753 | 769 | 4, 910 |
| \$100, 000 or Over | 0 | 0 | 271 | 368 | 263 | 5, 189 |

* From Schedule Y, line 5.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Medical and Dental Expenses | Medical and Dental Expenses | Blindness Exemption | Blindness Exemption | Adoption Agency Exemption | Adoption Agency Exemption |
|---|--------------------------------|--------------------------------|------------------------|------------------------|------------------------------|------------------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 312 | 1, 186 | 11 | 26 | 4 | 7 |
| \$5, 000 under \$10, 000 | 327 | 748 | 10 | 22 | 4 | 5 |
| \$10, 000 under \$15, 000 | 355 | 829 | 7 | 15 | 5 | 22 |
| \$15, 000 under \$20, 000 | 334 | 859 | 7 | 15 | # | # |
| \$20, 000 under \$25, 000 | 414 | 906 | 9 | 20 | 4 | 20 |
| \$25, 000 under \$30, 000 | 336 | 849 | 4 | 9 | 3 | 11 |
| \$30, 000 under \$35, 000 | 262 | 654 | # | # | 5 | 13 |
| \$35, 000 under \$40, 000 | 193 | 517 | # | # | # | # |
| \$40, 000 under \$45, 000 | 147 | 534 | 5 | 11 | 3 | 10 |
| \$45, 000 under \$50, 000 | 114 | 344 | # | # | # | # |
| \$50, 000 under \$60, 000 | 158 | 581 | 4 | 9 | 6 | 13 |
| \$60, 000 under \$70, 000 | 57 | 288 | 0 | 0 | 0 | 0 |
| \$70, 000 under \$80, 000 | 44 | 285 | 0 | 0 | 3 | 8 |
| \$80, 000 under \$90, 000 | 19 | 230 | 0 | 0 | 0 | 0 |
| \$90, 000 under \$100, 000 | 9 | 136 | 0 | 0 | 0 | 0 |
| \$100, 000 under \$150, 000 | 42 | 512 | # | # | 0 | 0 |
| \$150, 000 under \$200, 000 | 9 | 62 | 0 | 0 | 0 | 0 |
| \$200, 000 under \$500, 000 | 6 | 228 | 0 | 0 | 0 | 0 |
| \$500, 000 under \$1, 000, 000 | 0 | 0 | # | # | 0 | 0 |
| \$1, 000, 000 or Over | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 3, 138 | 9, 750 | 64 | 143 | 42 | 123 |
| Under \$25, 000 | 1, 742 | 4, 529 | 44 | 99 | 19 | 58 |
| \$25, 000 under \$50, 000 | 1, 052 | 2, 899 | 13 | 28 | 14 | 44 |
| \$50, 000 under \$100, 000 | 287 | 1, 520 | 4 | 9 | 9 | 21 |
| \$100, 000 or Over | 57 | 802 | 3 | 7 | 0 | 0 |

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Personal Exemptions | Personal Exemptions | Dependent Exemptions | Dependent Exemptions | Age 65 and Over Exemptions | Age 65 and Over Exemptions |
|---|------------------------|------------------------|-------------------------|-------------------------|-------------------------------|-------------------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 7, 573 | 16, 661 | 1, 400 | 2, 297 | 560 | 392 |
| \$5, 000 under \$10, 000 | 6, 812 | 14, 986 | 1, 510 | 2, 466 | 507 | 355 |
| \$10, 000 under \$15, 000 | 6, 784 | 14, 925 | 1, 755 | 2, 807 | 340 | 238 |
| \$15, 000 under \$20, 000 | 6, 946 | 15, 281 | 1, 914 | 3, 083 | 229 | 160 |
| \$20, 000 under \$25, 000 | 6, 852 | 15, 074 | 1, 935 | 3, 176 | 160 | 112 |
| \$25, 000 under \$30, 000 | 5, 832 | 12, 830 | 1, 642 | 2, 605 | 124 | 87 |
| \$30, 000 under \$35, 000 | 4, 331 | 9, 528 | 1, 302 | 2, 098 | 106 | 74 |
| \$35, 000 under \$40, 000 | 3, 361 | 7, 394 | 938 | 1, 542 | 82 | 57 |
| \$40, 000 under \$45, 000 | 2, 496 | 5, 491 | 761 | 1, 229 | 50 | 35 |
| \$45, 000 under \$50, 000 | 1, 743 | 3, 835 | 498 | 818 | 45 | 31 |
| \$50, 000 under \$60, 000 | 2, 347 | 5, 163 | 680 | 1, 133 | 68 | 48 |
| \$60, 000 under \$70, 000 | 1, 180 | 2, 596 | 355 | 571 | 44 | 31 |
| \$70, 000 under \$80, 000 | 705 | 1, 551 | 207 | 330 | 37 | 26 |
| \$80, 000 under \$90, 000 | 453 | 997 | 145 | 252 | 27 | 19 |
| \$90, 000 under \$100, 000 | 342 | 752 | 102 | 175 | 28 | 20 |
| \$100, 000 under \$150, 000 | 734 | 1, 615 | 226 | 377 | 68 | 48 |
| \$150, 000 under \$200, 000 | 280 | 616 | 79 | 144 | 21 | 15 |
| \$200, 000 under \$500, 000 | 364 | 801 | 89 | 147 | 40 | 28 |
| \$500, 000 under \$1, 000, 000 | 90 | 198 | 18 | 32 | 12 | 8 |
| \$1, 000, 000 or Over | 72 | 158 | 18 | 36 | 10 | 7 |
| Total | 59, 297 | 130, 453 | 15, 574 | 25, 318 | 2, 558 | 1, 791 |
| Under \$25, 000 | 34, 967 | 76, 927 | 8, 514 | 13, 829 | 1, 796 | 1, 257 |
| \$25, 000 under \$50, 000 | 17, 763 | 39, 079 | 5, 141 | 8, 292 | 407 | 285 |
| \$50, 000 under \$100, 000 | 5, 027 | 11, 059 | 1, 489 | 2, 461 | 204 | 143 |
| \$100, 000 or Over | 1, 540 | 3, 388 | 430 | 736 | 151 | 106 |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Limited Income Credit | Limited Income Credit | Credits For Taxes Paid Out Of State | Credits For Taxes Paid Out Of State | Energy Credit | Energy Credit |
|---|--------------------------|--------------------------|--|--|---------------|---------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 11 | 0 | 53 | 41 | 0 | 0 |
| \$5, 000 under \$10, 000 | 24 | 5 | 88 | 13 | 0 | 0 |
| \$10, 000 under \$15, 000 | 25 | 4 | 111 | 27 | 0 | 0 |
| \$15, 000 under \$20, 000 | 4 | 1 | 169 | 49 | # | # |
| \$20, 000 under \$25, 000 | 5 | 1 | 134 | 56 | # | # |
| \$25, 000 under \$30, 000 | 4 | 0 | 125 | 71 | 0 | 0 |
| \$30, 000 under \$35, 000 | # | # | 104 | 73 | # | # |
| \$35, 000 under \$40, 000 | 4 | 0 | 93 | 96 | 0 | 0 |
| \$40, 000 under \$45, 000 | 0 | 0 | 59 | 71 | # | # |
| \$45, 000 under \$50, 000 | 3 | 1 | 49 | 65 | 0 | 0 |
| \$50, 000 under \$60, 000 | # | # | 73 | 94 | 0 | 0 |
| \$60, 000 under \$70, 000 | 0 | 0 | 37 | 63 | 0 | 0 |
| \$70, 000 under \$80, 000 | 0 | 0 | 30 | 52 | 0 | 0 |
| \$80, 000 under \$90, 000 | # | # | 10 | 12 | 0 | 0 |
| \$90, 000 under \$100, 000 | 0 | 0 | 20 | 30 | 0 | 0 |
| \$100, 000 under \$150, 000 | # | # | 42 | 82 | 0 | 0 |
| \$150, 000 under \$200, 000 | 0 | 0 | 30 | 99 | 0 | 0 |
| \$200, 000 under \$500, 000 | 0 | 0 | 38 | 175 | 0 | 0 |
| \$500, 000 under \$1, 000, 000 | 0 | 0 | 18 | 191 | 0 | 0 |
| \$1, 000, 000 or Over | 0 | 0 | 22 | 2, 159 | 0 | 0 |
| Total | 86 | 13 | 1, 305 | 3, 520 | 7 | 5 |
| Under \$25, 000 | 69 | 11 | 555 | 186 | 4 | 2 |
| \$25, 000 under \$50, 000 | 12 | 1 | 430 | 377 | 3 | 3 |
| \$50, 000 under \$100, 000 | 4 | 1 | 170 | 251 | 0 | 0 |
| \$100, 000 or Over | # | # | 150 | 2, 706 | 0 | 0 |

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Separate Filers

Table II-14SE Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Lead Paint Credit | Lead Paint Credit | Economic Oppportunity Area Credit | Economic Oppportunity Area Credit | More Than One Credit * | More Than One Credit * |
|---|-------------------|-------------------|---|---|---------------------------|---------------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | # | # | 0 | 0 | 0 | 0 |
| \$5, 000 under \$10, 000 | # | # | 0 | 0 | 0 | 0 |
| \$10, 000 under \$15, 000 | 3 | 2 | 0 | 0 | 0 | 0 |
| \$15, 000 under \$20, 000 | # | # | 0 | 0 | 0 | 0 |
| \$20, 000 under \$25, 000 | 4 | 4 | # | # | 0 | 0 |
| \$25, 000 under \$30, 000 | # | # | 0 | 0 | 0 | 0 |
| \$30, 000 under \$35, 000 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$35, 000 under \$40, 000 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$40, 000 under \$45, 000 | # | # | 0 | 0 | 0 | 0 |
| \$45, 000 under \$50, 000 | 0 | 0 | 0 | 0 | # | # |
| \$50, 000 under \$60, 000 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$60, 000 under \$70, 000 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$70, 000 under \$80, 000 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$80, 000 under \$90, 000 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$90, 000 under \$100, 000 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$100, 000 under \$150, 000 | 0 | 0 | 0 | 0 | # | 8 |
| \$150, 000 under \$200, 000 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$200, 000 under \$500, 000 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$500, 000 under \$1, 000, 000 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$1, 000, 000 or Over | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 14 | 8 | # | # | # | # |
| Under \$25, 000 | 12 | 7 | # | # | 0 | 0 |
| \$25, 000 under \$50, 000 | # | # | 0 | 0 | # | # |
| \$50, 000 under \$100, 000 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$100, 000 or Over | 0 | 0 | 0 | 0 | # | # |

* With the exception of the Limited Income Credit, Detailed credit amounts for taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Retirement (FICA) | Retirement (FICA) | Retirement (Spouse) | Retirement (Spouse) | Child Under 15, Disabled Dependent/Spous | Child Under 15, Disabled Dependent/Spous |
|---|-------------------|-------------------|---------------------|---------------------|--|--|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5,000 | 16,553 | 6,958 | 9,055 | 3,640 | 623 | 283 |
| \$5,000 under \$10,000 | 22,186 | 12,253 | 12,911 | 5,686 | 587 | 348 |
| \$10,000 under \$15,000 | 30,711 | 24,628 | 19,947 | 12,250 | 704 | 671 |
| \$15,000 under \$20,000 | 36,532 | 38,517 | 25,385 | 19,524 | 1,097 | 1,550 |
| \$20,000 under \$25,000 | 41,541 | 52,861 | 30,106 | 27,500 | 1,725 | 2,813 |
| \$25,000 under \$30,000 | 47,025 | 68,880 | 34,393 | 34,347 | 2,402 | 4,385 |
| \$30,000 under \$35,000 | 53,653 | 85,487 | 39,671 | 40,814 | 3,061 | 5,910 |
| \$35,000 under \$40,000 | 60,784 | 102,603 | 45,739 | 49,284 | 3,881 | 8,064 |
| \$40,000 under \$45,000 | 65,896 | 116,271 | 51,258 | 58,380 | 4,679 | 10,113 |
| \$45,000 under \$50,000 | 67,541 | 122,637 | 54,529 | 66,288 | 5,173 | 11,490 |
| \$50,000 under \$60,000 | 128,081 | 239,390 | 107,474 | 144,558 | 10,974 | 25,359 |
| \$60,000 under \$70,000 | 106,284 | 203,438 | 91,696 | 137,618 | 10,497 | 25,641 |
| \$70,000 under \$80,000 | 81,155 | 157,366 | 71,155 | 114,092 | 9,074 | 23,261 |
| \$80,000 under \$90,000 | 58,221 | 113,459 | 50,920 | 84,731 | 6,818 | 18,043 |
| \$90,000 under \$100,000 | 40,786 | 79,881 | 35,317 | 59,527 | 4,877 | 13,218 |
| \$100,000 under \$150,000 | 83,281 | 163,428 | 68,900 | 114,779 | 10,189 | 29,109 |
| \$150,000 under \$200,000 | 25,795 | 50,682 | 19,033 | 30,057 | 3,059 | 9,182 |
| \$200,000 under \$500,000 | 28,763 | 56,676 | 18,217 | 27,320 | 2,802 | 8,721 |
| \$500,000 under \$1,000,000 | 4,626 | 9,116 | 2,308 | 3,342 | 263 | 858 |
| \$1,000,000 or Over | 2,156 | 4,231 | 898 | 1,226 | 89 | 316 |
| Total | 1,001,570 | 1,708,760 | 788,912 | 1,034,963 | 82,574 | 199,338 |
| Under \$25,000 | 147,523 | 135,217 | 97,404 | 68,600 | 4,736 | 5,666 |
| \$25,000 under \$50,000 | 294,899 | 495,877 | 225,590 | 249,113 | 19,196 | 39,962 |
| \$50,000 under \$100,000 | 414,527 | 793,533 | 356,562 | 540,525 | 42,240 | 105,523 |
| \$100,000 or Over | 144,621 | 284,133 | 109,356 | 176,725 | 16,402 | 48,187 |
| UNDER \$12,000 | 50,463 | 27,626 | 29,405 | 13,464 | 1,460 | 842 |
| \$12,000 under \$21,000 | 63,483 | 64,052 | 43,613 | 32,582 | 1,823 | 2,415 |
| Over \$21,000 | 887,624 | 1,617,082 | 715,894 | 988,917 | 79,291 | 196,081 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Dependent Under 12 | Dependent Under 12 | Rental Deduction | Rental Deduction | Other Deduction* | Other Deduction* |
|---|-----------------------|-----------------------|------------------|------------------|------------------|------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 7, 309 | 2, 265 | 3, 157 | 6, 010 | 1, 140 | 3, 835 |
| \$5, 000 under \$10, 000 | 7, 534 | 3, 241 | 6, 316 | 12, 310 | 1, 148 | 2, 786 |
| \$10, 000 under \$15, 000 | 10, 906 | 5, 597 | 11, 489 | 24, 122 | 1, 718 | 4, 471 |
| \$15, 000 under \$20, 000 | 14, 699 | 8, 060 | 15, 132 | 33, 160 | 1, 872 | 4, 508 |
| \$20, 000 under \$25, 000 | 16, 705 | 9, 369 | 16, 145 | 36, 098 | 2, 053 | 5, 557 |
| \$25, 000 under \$30, 000 | 18, 680 | 10, 651 | 16, 993 | 38, 353 | 2, 426 | 7, 286 |
| \$30, 000 under \$35, 000 | 21, 649 | 12, 479 | 17, 458 | 39, 616 | 2, 862 | 9, 083 |
| \$35, 000 under \$40, 000 | 24, 249 | 14, 123 | 17, 635 | 40, 150 | 3, 481 | 11, 346 |
| \$40, 000 under \$45, 000 | 25, 750 | 15, 093 | 16, 803 | 38, 293 | 4, 058 | 13, 281 |
| \$45, 000 under \$50, 000 | 25, 374 | 14, 935 | 15, 347 | 35, 080 | 4, 575 | 15, 095 |
| \$50, 000 under \$60, 000 | 45, 412 | 26, 872 | 23, 533 | 53, 632 | 9, 808 | 33, 354 |
| \$60, 000 under \$70, 000 | 34, 102 | 20, 242 | 15, 040 | 34, 065 | 10, 010 | 35, 843 |
| \$70, 000 under \$80, 000 | 23, 970 | 14, 244 | 9, 178 | 20, 823 | 8, 693 | 33, 021 |
| \$80, 000 under \$90, 000 | 16, 219 | 9, 646 | 5, 488 | 12, 455 | 7, 021 | 27, 517 |
| \$90, 000 under \$100, 000 | 11, 095 | 6, 586 | 3, 443 | 7, 728 | 5, 308 | 23, 678 |
| \$100, 000 under \$150, 000 | 22, 425 | 13, 294 | 6, 136 | 13, 920 | 11, 379 | 60, 496 |
| \$150, 000 under \$200, 000 | 7, 571 | 4, 486 | 1, 550 | 3, 567 | 3, 428 | 26, 995 |
| \$200, 000 under \$500, 000 | 8, 936 | 5, 290 | 1, 228 | 2, 831 | 3, 104 | 39, 051 |
| \$500, 000 under \$1, 000, 000 | 1, 412 | 834 | 141 | 325 | 371 | 9, 498 |
| \$1, 000, 000 or Over | 695 | 412 | 52 | 122 | 119 | 5, 073 |
| Total | 344, 692 | 197, 719 | 202, 264 | 452, 660 | 84, 573 | 371, 776 |
| Under \$25, 000 | 57, 153 | 28, 531 | 52, 239 | 111, 700 | 7, 930 | 21, 158 |
| \$25, 000 under \$50, 000 | 115, 702 | 67, 282 | 84, 236 | 191, 492 | 17, 402 | 56, 091 |
| \$50, 000 under \$100, 000 | 130, 798 | 77, 590 | 56, 682 | 128, 702 | 40, 840 | 153, 414 |
| \$100, 000 or Over | 41, 039 | 24, 316 | 9, 107 | 20, 766 | 18, 401 | 141, 113 |
| UNDER \$12, 000 | 18, 835 | 7, 485 | 13, 466 | 26, 581 | 2, 960 | 8, 780 |
| \$12, 000 under \$21, 000 | 24, 796 | 13, 439 | 25, 835 | 56, 082 | 3, 323 | 8, 004 |
| Over \$21, 000 | 301, 061 | 176, 796 | 162, 963 | 369, 997 | 78, 290 | 354, 992 |

* From Schedule Y, line 5.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Medical and Dental Expenses | Medical and Dental Expenses | Blindness Exemption | Blindness Exemption | Adoption Agency Exemption | Adoption Agency Exemption |
|---|--------------------------------|--------------------------------|------------------------|------------------------|------------------------------|------------------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 5, 804 | 40, 584 | 394 | 880 | 75 | 507 |
| \$5, 000 under \$10, 000 | 3, 834 | 21, 148 | 440 | 982 | 37 | 264 |
| \$10, 000 under \$15, 000 | 6, 076 | 28, 835 | 630 | 1, 423 | 57 | 182 |
| \$15, 000 under \$20, 000 | 7, 804 | 33, 081 | 505 | 1, 127 | 52 | 203 |
| \$20, 000 under \$25, 000 | 8, 396 | 30, 174 | 392 | 889 | 83 | 493 |
| \$25, 000 under \$30, 000 | 8, 581 | 27, 345 | 296 | 673 | 51 | 183 |
| \$30, 000 under \$35, 000 | 8, 221 | 24, 048 | 234 | 517 | 67 | 238 |
| \$35, 000 under \$40, 000 | 7, 777 | 20, 972 | 188 | 419 | 75 | 254 |
| \$40, 000 under \$45, 000 | 6, 989 | 18, 847 | 183 | 416 | 75 | 345 |
| \$45, 000 under \$50, 000 | 5, 725 | 14, 736 | 162 | 363 | 65 | 222 |
| \$50, 000 under \$60, 000 | 8, 582 | 23, 396 | 202 | 454 | 139 | 524 |
| \$60, 000 under \$70, 000 | 5, 605 | 16, 607 | 146 | 330 | 123 | 535 |
| \$70, 000 under \$80, 000 | 3, 609 | 12, 538 | 108 | 244 | 110 | 665 |
| \$80, 000 under \$90, 000 | 2, 096 | 7, 758 | 70 | 163 | 85 | 476 |
| \$90, 000 under \$100, 000 | 1, 324 | 5, 711 | 58 | 128 | 63 | 482 |
| \$100, 000 under \$150, 000 | 2, 300 | 14, 455 | 121 | 277 | 125 | 938 |
| \$150, 000 under \$200, 000 | 497 | 3, 943 | 36 | 79 | 43 | 474 |
| \$200, 000 under \$500, 000 | 367 | 5, 610 | 38 | 84 | 23 | 202 |
| \$500, 000 under \$1, 000, 000 | 24 | 736 | 6 | 13 | # | # |
| \$1, 000, 000 or Over | 14 | 628 | 3 | 7 | 0 | 0 |
| Total | 93, 625 | 351, 152 | 4, 212 | 9, 467 | 1, 349 | 7, 189 |
| Under \$25, 000 | 31, 914 | 153, 822 | 2, 361 | 5, 301 | 304 | 1, 649 |
| \$25, 000 under \$50, 000 | 37, 293 | 105, 947 | 1, 063 | 2, 388 | 333 | 1, 243 |
| \$50, 000 under \$100, 000 | 21, 216 | 66, 011 | 584 | 1, 319 | 520 | 2, 681 |
| \$100, 000 or Over | 3, 202 | 25, 372 | 204 | 460 | 192 | 1, 616 |
| UNDER \$12, 000 | 11, 706 | 71, 993 | 1, 101 | 2, 471 | 129 | 820 |
| \$12, 000 under \$21, 000 | 13, 496 | 57, 883 | 942 | 2, 106 | 113 | 386 |
| Over \$21, 000 | 68, 423 | 221, 276 | 2, 169 | 4, 890 | 1, 107 | 5, 983 |

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Personal Exemptions | Personal Exemptions | Dependent Exemptions | Dependent Exemptions | Age 65 and Over Exemptions | Age 65 and Over Exemptions |
|--|------------------------|------------------------|-------------------------|-------------------------|-------------------------------|-------------------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 51,444 | 226,354 | 17,982 | 35,081 | 18,456 | 23,053 |
| \$5,000 under \$10,000 | 49,120 | 216,128 | 14,453 | 27,380 | 23,851 | 30,219 |
| \$10,000 under \$15,000 | 61,974 | 272,686 | 19,100 | 36,136 | 30,170 | 37,976 |
| \$15,000 under \$20,000 | 60,864 | 267,802 | 23,820 | 45,482 | 22,709 | 27,836 |
| \$20,000 under \$25,000 | 60,457 | 266,011 | 27,446 | 53,192 | 16,869 | 19,990 |
| | | | | | | |
| \$25,000 under \$30,000 | 61,665 | 271,326 | 30,725 | 59,572 | 12,597 | 14,459 |
| \$30,000 under \$35,000 | 64,777 | 285,019 | 35,356 | 68,713 | 9,655 | 10,826 |
| \$35,000 under \$40,000 | 69,368 | 305,219 | 40,316 | 78,579 | 7,452 | 8,196 |
| \$40,000 under \$45,000 | 72,718 | 319,959 | 43,885 | 85,564 | 5,906 | 6,409 |
| \$45,000 under \$50,000 | 72,774 | 320,206 | 44,723 | 87,003 | 4,727 | 5,065 |
| | | | | | | |
| \$50,000 under \$60,000 | 135,199 | 594,876 | 84,309 | 163,859 | 6,794 | 7,282 |
| \$60,000 under \$70,000 | 110,744 | 487,274 | 69,669 | 134,190 | 4,533 | 4,892 |
| \$70,000 under \$80,000 | 84,161 | 370,308 | 52,998 | 102,106 | 3,205 | 3,450 |
| \$80,000 under \$90,000 | 60,222 | 264,977 | 38,173 | 73,782 | 2,291 | 2,486 |
| \$90,000 under \$100,000 | 42,223 | 185,781 | 27,013 | 52,175 | 1,749 | 1,923 |
| | | | | | | |
| \$100,000 under \$150,000 | 86,877 | 382,259 | 54,955 | 106,670 | 4,748 | 5,268 |
| \$150,000 under \$200,000 | 27,214 | 119,742 | 17,467 | 34,881 | 2,095 | 2,382 |
| \$200,000 under \$500,000 | 30,372 | 133,637 | 19,607 | 40,549 | 2,655 | 2,995 |
| \$500,000 under \$1,000,000 | 4,944 | 21,754 | 2,902 | 6,156 | 557 | 613 |
| \$1,000,000 or Over | 2,318 | 10,199 | 1,362 | 2,919 | 277 | 324 |
| | | | | | | |
| Total | 1,209,435 | 5,321,514 | 666,261 | 1,293,989 | 181,296 | 215,645 |
| | | | | | | |
| Under \$25,000 | 283,859 | 1,248,980 | 102,801 | 197,271 | 112,055 | 139,074 |
| \$25,000 under \$50,000 | 341,302 | 1,501,729 | 195,005 | 379,431 | 40,337 | 44,955 |
| \$50,000 under \$100,000 | 432,549 | 1,903,216 | 272,162 | 526,112 | 18,572 | 20,033 |
| \$100,000 or Over | 151,725 | 667,590 | 96,293 | 191,175 | 10,332 | 11,582 |
| | | | | | | |
| UNDER \$12,000 | 125,394 | 551,734 | 39,563 | 75,997 | 54,851 | 69,125 |
| \$12,000 under \$21,000 | 110,202 | 484,889 | 41,058 | 78,334 | 44,095 | 54,487 |
| Over \$21,000 | 973,839 | 4,284,892 | 585,640 | 1,139,658 | 82,350 | 92,032 |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Limited Income Credit | Limited Income Credit | Credits For Taxes Paid Out Of State | Credits For Taxes Paid Out Of State | Energy Credit | Energy Credit |
|---|--------------------------|--------------------------|--|--|---------------|---------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 268 | 121 | 84 | 1, 453 | # | # |
| \$5, 000 under \$10, 000 | 400 | 95 | 118 | 51 | # | # |
| \$10, 000 under \$15, 000 | 27, 279 | 8, 558 | 270 | 92 | 4 | 1 |
| \$15, 000 under \$20, 000 | 43, 747 | 8, 309 | 604 | 147 | 4 | 1 |
| \$20, 000 under \$25, 000 | 7, 935 | 1, 054 | 893 | 210 | 8 | 4 |
| \$25, 000 under \$30, 000 | 290 | 63 | 1, 499 | 384 | 10 | 5 |
| \$30, 000 under \$35, 000 | 73 | 13 | 1, 901 | 671 | 14 | 7 |
| \$35, 000 under \$40, 000 | 54 | 7 | 2, 428 | 1, 086 | 9 | 3 |
| \$40, 000 under \$45, 000 | 46 | 4 | 2, 723 | 1, 519 | 23 | 11 |
| \$45, 000 under \$50, 000 | 33 | 7 | 2, 995 | 2, 032 | 22 | 13 |
| \$50, 000 under \$60, 000 | 67 | 6 | 5, 956 | 5, 264 | 29 | 23 |
| \$60, 000 under \$70, 000 | 49 | 7 | 4, 910 | 5, 752 | 18 | 15 |
| \$70, 000 under \$80, 000 | 40 | 7 | 3, 808 | 5, 609 | 20 | 15 |
| \$80, 000 under \$90, 000 | 27 | 0 | 2, 769 | 4, 621 | 19 | 15 |
| \$90, 000 under \$100, 000 | 12 | 5 | 1, 878 | 3, 542 | 5 | 2 |
| \$100, 000 under \$150, 000 | 46 | 2 | 4, 399 | 9, 748 | 25 | 21 |
| \$150, 000 under \$200, 000 | 12 | 10 | 1, 883 | 5, 422 | 8 | 5 |
| \$200, 000 under \$500, 000 | 11 | 5 | 3, 196 | 14, 027 | 17 | 14 |
| \$500, 000 under \$1, 000, 000 | # | # | 999 | 7, 773 | 3 | 2 |
| \$1, 000, 000 or Over | 0 | 0 | 665 | 19, 960 | # | # |
| Total | 80, 390 | 18, 273 | 43, 978 | 89, 362 | 243 | 162 |
| Under \$25, 000 | 79, 629 | 18, 137 | 1, 969 | 1, 953 | 19 | 9 |
| \$25, 000 under \$50, 000 | 496 | 94 | 11, 546 | 5, 693 | 78 | 40 |
| \$50, 000 under \$100, 000 | 195 | 25 | 19, 321 | 24, 787 | 91 | 70 |
| \$100, 000 or Over | 70 | 17 | 11, 142 | 56, 930 | 55 | 43 |
| UNDER \$12, 000 | 2, 001 | 696 | 268 | 1, 526 | 5 | 2 |
| \$12, 000 under \$21, 000 | 74, 690 | 17, 079 | 934 | 249 | 8 | 4 |
| Over \$21, 000 | 3, 699 | 497 | 42, 776 | 87, 587 | 230 | 156 |

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Joint Filers

Table II-14J Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Lead Paint Credit | Lead Paint Credit | Economic Oppportunity Area Credit | Economic Opportunity Area Credit | More Than One Credit * | More Than One Credit * |
|---|-------------------|-------------------|---|--|---------------------------|---------------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 46 | 43 | # | # | # | # |
| \$5, 000 under \$10, 000 | 20 | 32 | 0 | 0 | 0 | 0 |
| \$10, 000 under \$15, 000 | 33 | 24 | 0 | 0 | # | # |
| \$15, 000 under \$20, 000 | 73 | 51 | # | # | 5 | 3 |
| \$20, 000 under \$25, 000 | 94 | 117 | # | # | # | # |
| \$25, 000 under \$30, 000 | 98 | 99 | 5 | 4 | 3 | 3 |
| \$30, 000 under \$35, 000 | 87 | 121 | 0 | 0 | 10 | 7 |
| \$35, 000 under \$40, 000 | 85 | 126 | # | # | 12 | 14 |
| \$40, 000 under \$45, 000 | 94 | 147 | # | # | 9 | 10 |
| \$45, 000 under \$50, 000 | 88 | 130 | # | # | 6 | 7 |
| \$50, 000 under \$60, 000 | 141 | 226 | 5 | 7 | 17 | 24 |
| \$60, 000 under \$70, 000 | 115 | 209 | # | # | 9 | 16 |
| \$70, 000 under \$80, 000 | 85 | 157 | # | # | 9 | 17 |
| \$80, 000 under \$90, 000 | 67 | 120 | 4 | 10 | 8 | 23 |
| \$90, 000 under \$100, 000 | 44 | 100 | # | # | 6 | 17 |
| \$100, 000 under \$150, 000 | 109 | 258 | 7 | 7 | 19 | 62 |
| \$150, 000 under \$200, 000 | 34 | 68 | # | # | 7 | 23 |
| \$200, 000 under \$500, 000 | 48 | 150 | 6 | 40 | 7 | 43 |
| \$500, 000 under \$1, 000, 000 | 10 | 21 | 3 | 20 | 4 | 19 |
| \$1, 000, 000 or Over | 5 | 6 | 0 | 0 | 7 | 93 |
| Total | 1, 376 | 2, 205 | 48 | 107 | 143 | 386 |
| Under \$25, 000 | 266 | 266 | 5 | 2 | 10 | 8 |
| \$25, 000 under \$50, 000 | 452 | 622 | 10 | 10 | 40 | 40 |
| \$50, 000 under \$100, 000 | 452 | 813 | 15 | 25 | 49 | 97 |
| \$100, 000 or Over | 206 | 504 | 18 | 70 | 44 | 240 |
| UNDER \$12, 000 | 72 | 78 | # | # | # | # |
| \$12, 000 under \$21, 000 | 127 | 98 | # | # | 8 | 5 |
| Over \$21, 000 | 1, 177 | 2, 029 | 45 | 106 | 134 | 378 |

* With the exception of the Limited Income Credit, Detailed credit amounts for taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Retirement (FICA) | Retirement (FICA) | Retirement (Spouse) | Retirement (Spouse) | Child Under 15, Disabled Dependent/Spous | Child Under 15, Disabled Dependent/Spous |
|---|-------------------|-------------------|---------------------|---------------------|--|--|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 16, 326 | 4, 040 | 0 | 0 | 370 | 351 |
| \$5, 000 under \$10, 000 | 25, 812 | 14, 883 | 0 | 0 | 923 | 1, 303 |
| \$10, 000 under \$15, 000 | 32, 964 | 30, 713 | 0 | 0 | 2, 739 | 4, 691 |
| \$15, 000 under \$20, 000 | 34, 949 | 45, 010 | 0 | 0 | 4, 876 | 9, 840 |
| \$20, 000 under \$25, 000 | 30, 578 | 50, 030 | 0 | 0 | 4, 660 | 10, 645 |
| \$25, 000 under \$30, 000 | 23, 003 | 42, 985 | 0 | 0 | 3, 340 | 7, 922 |
| \$30, 000 under \$35, 000 | 17, 528 | 33, 657 | 0 | 0 | 2, 401 | 5, 664 |
| \$35, 000 under \$40, 000 | 13, 316 | 25, 777 | 0 | 0 | 1, 671 | 3, 926 |
| \$40, 000 under \$45, 000 | 9, 952 | 19, 366 | 0 | 0 | 1, 164 | 2, 757 |
| \$45, 000 under \$50, 000 | 6, 995 | 13, 615 | 0 | 0 | 825 | 1, 932 |
| \$50, 000 under \$60, 000 | 7, 714 | 15, 080 | 0 | 0 | 930 | 2, 160 |
| \$60, 000 under \$70, 000 | 3, 719 | 7, 254 | 0 | 0 | 411 | 980 |
| \$70, 000 under \$80, 000 | 1, 995 | 3, 876 | 0 | 0 | 249 | 607 |
| \$80, 000 under \$90, 000 | 1, 058 | 2, 057 | 0 | 0 | 147 | 380 |
| \$90, 000 under \$100, 000 | 662 | 1, 281 | 0 | 0 | 82 | 188 |
| \$100, 000 under \$150, 000 | 1, 404 | 2, 714 | 0 | 0 | 194 | 489 |
| \$150, 000 under \$200, 000 | 465 | 901 | 0 | 0 | 66 | 162 |
| \$200, 000 under \$500, 000 | 453 | 892 | 0 | 0 | 50 | 124 |
| \$500, 000 under \$1, 000, 000 | 84 | 160 | 0 | 0 | 13 | 32 |
| \$1, 000, 000 or Over | 30 | 60 | 0 | 0 | 3 | 6 |
| Total | 229, 007 | 314, 350 | 0 | 0 | 25, 114 | 54, 159 |
| Under \$25, 000 | 140, 629 | 144, 675 | 0 | 0 | 13, 568 | 26, 830 |
| \$25, 000 under \$50, 000 | 70, 794 | 135, 399 | 0 | 0 | 9, 401 | 22, 201 |
| \$50, 000 under \$100, 000 | 15, 148 | 29, 549 | 0 | 0 | 1, 819 | 4, 315 |
| \$100, 000 or Over | 2, 436 | 4, 727 | 0 | 0 | 326 | 813 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Dependent Under 12 | Dependent Under 12 | Rental Deduction | Rental Deduction | Other Deduction* | Other Deduction* |
|---|-----------------------|-----------------------|------------------|------------------|------------------|------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 9, 112 | 5, 115 | 5, 749 | 9, 107 | 202 | 409 |
| \$5, 000 under \$10, 000 | 13, 596 | 7, 975 | 11, 950 | 21, 938 | 268 | 374 |
| \$10, 000 under \$15, 000 | 15, 841 | 9, 413 | 19, 772 | 40, 442 | 404 | 772 |
| \$15, 000 under \$20, 000 | 14, 543 | 8, 669 | 22, 126 | 48, 087 | 501 | 1, 198 |
| \$20, 000 under \$25, 000 | 10, 655 | 6, 370 | 18, 424 | 41, 761 | 564 | 1, 325 |
| \$25, 000 under \$30, 000 | 6, 801 | 4, 065 | 12, 192 | 28, 062 | 686 | 2, 057 |
| \$30, 000 under \$35, 000 | 4, 790 | 2, 865 | 8, 240 | 19, 131 | 712 | 2, 178 |
| \$35, 000 under \$40, 000 | 3, 325 | 1, 990 | 5, 466 | 12, 744 | 685 | 2, 289 |
| \$40, 000 under \$45, 000 | 2, 247 | 1, 346 | 3, 444 | 8, 027 | 771 | 2, 434 |
| \$45, 000 under \$50, 000 | 1, 482 | 886 | 2, 145 | 5, 036 | 672 | 2, 295 |
| \$50, 000 under \$60, 000 | 1, 525 | 910 | 2, 041 | 4, 803 | 911 | 3, 778 |
| \$60, 000 under \$70, 000 | 724 | 430 | 845 | 1, 993 | 561 | 2, 618 |
| \$70, 000 under \$80, 000 | 362 | 216 | 444 | 1, 057 | 359 | 2, 167 |
| \$80, 000 under \$90, 000 | 202 | 120 | 213 | 513 | 217 | 1, 369 |
| \$90, 000 under \$100, 000 | 129 | 76 | 127 | 292 | 129 | 1, 094 |
| \$100, 000 under \$150, 000 | 286 | 171 | 237 | 556 | 298 | 3, 124 |
| \$150, 000 under \$200, 000 | 79 | 47 | 67 | 158 | 136 | 2, 505 |
| \$200, 000 under \$500, 000 | 99 | 58 | 72 | 178 | 149 | 4, 150 |
| \$500, 000 under \$1, 000, 000 | 23 | 14 | 7 | 14 | 18 | 832 |
| \$1, 000, 000 or Over | 11 | 7 | 1 | 3 | 7 | 385 |
| Total | 85, 832 | 50, 744 | 113, 562 | 243, 901 | 8, 250 | 37, 352 |
| Under \$25, 000 | 63, 747 | 37, 543 | 78, 021 | 161, 335 | 1, 939 | 4, 077 |
| \$25, 000 under \$50, 000 | 18, 645 | 11, 151 | 31, 487 | 73, 001 | 3, 526 | 11, 252 |
| \$50, 000 under \$100, 000 | 2, 942 | 1, 753 | 3, 670 | 8, 657 | 2, 177 | 11, 027 |
| \$100, 000 or Over | 498 | 297 | 384 | 908 | 608 | 10, 996 |

* From Schedule Y, line 5.

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Medical and Dental Expenses | Medical and Dental Expenses | Blindness Exemption | Blindness Exemption | Adoption Agency Exemption | Adoption Agency Exemption |
|---|--------------------------------|--------------------------------|------------------------|------------------------|------------------------------|------------------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5,000 | 591 | 3,016 | 33 | 75 | 16 | 54 |
| \$5,000 under \$10,000 | 672 | 2,033 | 33 | 73 | 7 | 33 |
| \$10,000 under \$15,000 | 1,231 | 2,805 | 37 | 80 | 19 | 55 |
| \$15,000 under \$20,000 | 1,656 | 3,809 | 37 | 81 | 15 | 27 |
| \$20,000 under \$25,000 | 1,704 | 3,895 | 21 | 44 | 19 | 50 |
| \$25,000 under \$30,000 | 1,442 | 3,151 | 20 | 44 | 19 | 39 |
| \$30,000 under \$35,000 | 1,108 | 2,654 | 15 | 33 | 15 | 23 |
| \$35,000 under \$40,000 | 876 | 2,093 | 11 | 24 | 14 | 65 |
| \$40,000 under \$45,000 | 701 | 1,741 | 9 | 20 | 14 | 48 |
| \$45,000 under \$50,000 | 481 | 1,107 | 3 | 7 | 10 | 83 |
| \$50,000 under \$60,000 | 477 | 1,459 | 9 | 20 | 10 | 35 |
| \$60,000 under \$70,000 | 236 | 730 | 3 | 7 | 7 | 29 |
| \$70,000 under \$80,000 | 130 | 592 | # | # | # | # |
| \$80,000 under \$90,000 | 72 | 348 | 0 | 0 | 5 | 51 |
| \$90,000 under \$100,000 | 48 | 486 | # | # | # | # |
| \$100,000 under \$150,000 | 95 | 555 | 0 | 0 | 5 | 67 |
| \$150,000 under \$200,000 | 16 | 95 | 0 | 0 | # | # |
| \$200,000 under \$500,000 | 11 | 53 | 0 | 0 | # | # |
| \$500,000 under \$1,000,000 | # | # | 0 | 0 | 0 | 0 |
| \$1,000,000 or Over | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 11,549 | 30,655 | 235 | 515 | 179 | 716 |
| Under \$25,000 | 5,854 | 15,559 | 161 | 352 | 76 | 219 |
| \$25,000 under \$50,000 | 4,608 | 10,745 | 58 | 128 | 72 | 258 |
| \$50,000 under \$100,000 | 963 | 3,615 | 16 | 35 | 24 | 148 |
| \$100,000 or Over | 124 | 736 | 0 | 0 | 7 | 91 |

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| | Personal Exemptions | Personal Exemptions | Dependent Exemptions | Dependent Exemptions | Age 65 and Over Exemptions | Age 65 and Over Exemptions |
|--|------------------------|------------------------|-------------------------|-------------------------|-------------------------------|-------------------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 20,259 | 68,881 | 16,803 | 25,802 | 1,309 | 916 |
| \$5,000 under \$10,000 | 29,163 | 99,154 | 24,151 | 36,463 | 1,988 | 1,392 |
| \$10,000 under \$15,000 | 35,644 | 121,190 | 30,135 | 45,070 | 2,036 | 1,425 |
| \$15,000 under \$20,000 | 36,320 | 123,488 | 31,146 | 47,207 | 1,199 | 839 |
| \$20,000 under \$25,000 | 31,478 | 107,025 | 26,519 | 40,414 | 790 | 553 |
| | | | | | | |
| \$25,000 under \$30,000 | 23,631 | 80,345 | 19,196 | 28,917 | 587 | 411 |
| \$30,000 under \$35,000 | 17,959 | 61,061 | 14,553 | 21,606 | 378 | 265 |
| \$35,000 under \$40,000 | 13,692 | 46,553 | 10,889 | 16,097 | 283 | 198 |
| \$40,000 under \$45,000 | 10,230 | 34,782 | 8,170 | 11,902 | 179 | 125 |
| \$45,000 under \$50,000 | 7,186 | 24,432 | 5,745 | 8,412 | 145 | 101 |
| | | | | | | |
| \$50,000 under \$60,000 | 7,969 | 27,095 | 6,347 | 9,332 | 181 | 127 |
| \$60,000 under \$70,000 | 3,868 | 13,151 | 3,120 | 4,591 | 108 | 76 |
| \$70,000 under \$80,000 | 2,087 | 7,096 | 1,710 | 2,516 | 55 | 38 |
| \$80,000 under \$90,000 | 1,115 | 3,791 | 930 | 1,354 | 44 | 31 |
| \$90,000 under \$100,000 | 716 | 2,434 | 568 | 862 | 32 | 22 |
| | | | | | | |
| \$100,000 under \$150,000 | 1,524 | 5,182 | 1,267 | 1,916 | 67 | 47 |
| \$150,000 under \$200,000 | 515 | 1,751 | 427 | 651 | 21 | 15 |
| \$200,000 under \$500,000 | 514 | 1,748 | 425 | 636 | 30 | 21 |
| \$500,000 under \$1,000,000 | 102 | 347 | 81 | 133 | 0 | 0 |
| \$1,000,000 or Over | 40 | 136 | 31 | 48 | 0 | 0 |
| | | | | | | |
| Total | 244,012 | 829,641 | 202,213 | 303,929 | 9,432 | 6,602 |
| | | | | | | |
| Under \$25,000 | 152,864 | 519,738 | 128,754 | 194,956 | 7,322 | 5,125 |
| \$25,000 under \$50,000 | 72,698 | 247,173 | 58,553 | 86,934 | 1,572 | 1,100 |
| \$50,000 under \$100,000 | 15,755 | 53,567 | 12,675 | 18,655 | 420 | 294 |
| \$100,000 or Over | 2,695 | 9,163 | 2,231 | 3,384 | 118 | 83 |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Limited Income Credit | Limited Income Credit | Credits For Taxes Paid Out Of State | Credits For Taxes Paid Out Of State | Energy Credit | Energy Credit |
|---|--------------------------|--------------------------|--|--|---------------|---------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | 88 | 13 | 18 | 6 | 0 | 0 |
| \$5, 000 under \$10, 000 | 196 | 32 | 32 | 12 | 0 | 0 |
| \$10, 000 under \$15, 000 | 19, 225 | 4, 716 | 109 | 14 | # | # |
| \$15, 000 under \$20, 000 | 23, 647 | 2, 946 | 219 | 38 | 3 | 2 |
| \$20, 000 under \$25, 000 | 1, 800 | 135 | 464 | 95 | 0 | 0 |
| \$25, 000 under \$30, 000 | 49 | 7 | 406 | 149 | # | # |
| \$30, 000 under \$35, 000 | 12 | 0 | 377 | 207 | # | # |
| \$35, 000 under \$40, 000 | 12 | 0 | 291 | 219 | 5 | 2 |
| \$40, 000 under \$45, 000 | 6 | 0 | 230 | 224 | # | # |
| \$45, 000 under \$50, 000 | 4 | 0 | 167 | 185 | # | # |
| \$50, 000 under \$60, 000 | # | # | 201 | 289 | 0 | 0 |
| \$60, 000 under \$70, 000 | 4 | 0 | 96 | 172 | # | # |
| \$70, 000 under \$80, 000 | # | # | 50 | 94 | 0 | 0 |
| \$80, 000 under \$90, 000 | # | # | 40 | 87 | 0 | 0 |
| \$90, 000 under \$100, 000 | 0 | 0 | 26 | 57 | 0 | 0 |
| \$100, 000 under \$150, 000 | # | # | 71 | 203 | 0 | 0 |
| \$150, 000 under \$200, 000 | 0 | 0 | 42 | 124 | 0 | 0 |
| \$200, 000 under \$500, 000 | # | # | 44 | 265 | 0 | 0 |
| \$500, 000 under \$1, 000, 000 | 0 | 0 | 16 | 144 | 0 | 0 |
| \$1, 000, 000 or Over | 0 | 0 | 13 | 356 | 0 | 0 |
| Total | 45, 050 | 7, 852 | 2, 912 | 2, 938 | 16 | 9 |
| Under \$25, 000 | 44, 956 | 7, 842 | 842 | 164 | 5 | 2 |
| \$25, 000 under \$50, 000 | 83 | 8 | 1, 471 | 984 | 10 | 6 |
| \$50, 000 under \$100, 000 | 8 | 1 | 413 | 699 | # | # |
| \$100, 000 or Over | 3 | 2 | 186 | 1, 092 | 0 | 0 |

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Head of Household Filers

Table II-14H Number of Returns Claiming and Total Amounts of Deductions and Exemptions
By Size of Massachusetts Net Adjusted Gross Income
(Dollar amounts are in thousands.)

| Massachusetts Net Adjusted Gross Income | Lead Paint Credit | Lead Paint Credit | Economic Oppportunity Area Credit | Economic Oppportunity Area Credit | More Than One Credit * | More Than One Credit * |
|---|-------------------|-------------------|---|---|---------------------------|---------------------------|
| | Count | \$, 000 | Count | \$, 000 | Count | \$, 000 |
| Under \$5, 000 | # | # | # | # | 0 | 0 |
| \$5, 000 under \$10, 000 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$10, 000 under \$15, 000 | 15 | 11 | 0 | 0 | 0 | 0 |
| \$15, 000 under \$20, 000 | 20 | 14 | # | # | # | # |
| \$20, 000 under \$25, 000 | 18 | 13 | 0 | 0 | # | # |
| \$25, 000 under \$30, 000 | 18 | 26 | # | # | 0 | 0 |
| \$30, 000 under \$35, 000 | 18 | 25 | # | # | # | # |
| \$35, 000 under \$40, 000 | 15 | 25 | 0 | 0 | # | # |
| \$40, 000 under \$45, 000 | 7 | 11 | # | # | 0 | 0 |
| \$45, 000 under \$50, 000 | 6 | 7 | 0 | 0 | 3 | 5 |
| \$50, 000 under \$60, 000 | 7 | 10 | 0 | 0 | # | # |
| \$60, 000 under \$70, 000 | 3 | 3 | 0 | 0 | 0 | 0 |
| \$70, 000 under \$80, 000 | 4 | 5 | 0 | 0 | # | # |
| \$80, 000 under \$90, 000 | # | # | # | 6 | 0 | 0 |
| \$90, 000 under \$100, 000 | # | # | 0 | 0 | # | # |
| \$100, 000 under \$150, 000 | 3 | 4 | 0 | 0 | 0 | 0 |
| \$150, 000 under \$200, 000 | 0 | 0 | 0 | 0 | 0 | 0 |
| \$200, 000 under \$500, 000 | # | # | 0 | 0 | 0 | 0 |
| \$500, 000 under \$1, 000, 000 | # | # | 0 | 0 | 0 | 0 |
| \$1, 000, 000 or Over | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 141 | 171 | 6 | 8 | 11 | 10 |
| Under \$25, 000 | 55 | 38 | # | # | 3 | 1 |
| \$25, 000 under \$50, 000 | 64 | 94 | 3 | 2 | 5 | 5 |
| \$50, 000 under \$100, 000 | 16 | 20 | # | # | 3 | 4 |
| \$100, 000 or Over | 6 | 19 | 0 | 0 | 0 | 0 |

* With the exception of the Limited Income Credit, Detailed credit amounts for taxpayers claiming more than one credit cannot be reported.

Disclosure rules prevent the release of this information in situations where the data reflects fewer than three taxpayers

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-15 Number Distribution of Returns Filed
By Filing Status (Single, Joint, Married Filing Separately and head of Household) and
By Size of Massachusetts Net Adjusted Gross Income

| | Total Number of Returns | Single Returns | Joint Returns | M F. S. Returns | H. O. H. Returns | Total Number of Persons |
|--|-------------------------------|-------------------|------------------|--------------------|---------------------|----------------------------|
| | Count | Count | Count | Count | Count | Count |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 376,593 | 297,233 | 51,528 | 7,573 | 20,259 | 428,121 |
| \$5,000 under \$10,000 | 309,484 | 224,389 | 49,120 | 6,812 | 29,163 | 358,604 |
| \$10,000 under \$15,000 | 276,510 | 172,108 | 61,974 | 6,784 | 35,644 | 338,484 |
| \$15,000 under \$20,000 | 253,095 | 148,965 | 60,864 | 6,946 | 36,320 | 313,959 |
| \$20,000 under \$25,000 | 234,878 | 136,091 | 60,457 | 6,852 | 31,478 | 295,335 |
| \$25,000 under \$30,000 | 203,145 | 112,017 | 61,665 | 5,832 | 23,631 | 264,810 |
| \$30,000 under \$35,000 | 172,856 | 85,789 | 64,777 | 4,331 | 17,959 | 237,633 |
| \$35,000 under \$40,000 | 150,046 | 63,625 | 69,368 | 3,361 | 13,692 | 219,414 |
| \$40,000 under \$45,000 | 131,119 | 45,675 | 72,718 | 2,496 | 10,230 | 203,837 |
| \$45,000 under \$50,000 | 113,965 | 32,262 | 72,774 | 1,743 | 7,186 | 186,739 |
| \$50,000 under \$60,000 | 184,190 | 38,675 | 135,199 | 2,347 | 7,969 | 319,389 |
| \$60,000 under \$70,000 | 135,199 | 19,407 | 110,744 | 1,180 | 3,868 | 245,943 |
| \$70,000 under \$80,000 | 97,473 | 10,520 | 84,161 | 705 | 2,087 | 181,634 |
| \$80,000 under \$90,000 | 68,069 | 6,279 | 60,222 | 453 | 1,115 | 128,291 |
| \$90,000 under \$100,000 | 47,318 | 4,037 | 42,223 | 342 | 716 | 89,541 |
| \$100,000 under \$150,000 | 97,751 | 8,616 | 86,877 | 734 | 1,524 | 184,628 |
| \$150,000 under \$200,000 | 30,796 | 2,787 | 27,214 | 280 | 515 | 58,010 |
| \$200,000 under \$500,000 | 34,303 | 3,053 | 30,372 | 364 | 514 | 64,675 |
| \$500,000 under \$1,000,000 | 5,658 | 522 | 4,944 | 90 | 102 | 10,602 |
| \$1,000,000 or Over | 2,762 | 332 | 2,318 | 72 | 40 | 5,080 |
| Total | 2,925,210 | 1,412,382 | 1,209,519 | 59,297 | 244,012 | 4,134,729 |
| Under \$25,000 | 1,450,560 | 978,786 | 283,943 | 34,967 | 152,864 | 1,734,503 |
| \$25,000 under \$50,000 | 771,131 | 339,368 | 341,302 | 17,763 | 72,698 | 1,112,433 |
| \$50,000 under \$100,000 | 532,249 | 78,918 | 432,549 | 5,027 | 15,755 | 964,798 |
| \$100,000 or Over | 171,270 | 15,310 | 151,725 | 1,540 | 2,695 | 322,995 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-16 Percent Distribution of Returns Filed
By Filing Status (Single, Joint, Married Filing Separately and head of Household) and
By Size of Massachusetts Net Adjusted Gross Income

| | Total Number of Returns | Single Returns | Joint Returns | M F. S. Returns | H. O. H. Returns | Total Number of Persons |
|--|-------------------------|----------------|---------------|-----------------|------------------|-------------------------|
| | % | % | % | % | % | % |
| Massachusetts Net Adjusted Gross Income | | | | | | |
| Under \$5,000 | 12.87 | 21.04 | 4.26 | 12.77 | 8.30 | 10.35 |
| \$5,000 under \$10,000 | 10.58 | 15.89 | 4.06 | 11.49 | 11.95 | 8.67 |
| \$10,000 under \$15,000 | 9.45 | 12.19 | 5.12 | 11.44 | 14.61 | 8.19 |
| \$15,000 under \$20,000 | 8.65 | 10.55 | 5.03 | 11.71 | 14.88 | 7.59 |
| \$20,000 under \$25,000 | 8.03 | 9.64 | 5.00 | 11.56 | 12.90 | 7.14 |
| \$25,000 under \$30,000 | 6.94 | 7.93 | 5.10 | 9.84 | 9.68 | 6.40 |
| \$30,000 under \$35,000 | 5.91 | 6.07 | 5.36 | 7.30 | 7.36 | 5.75 |
| \$35,000 under \$40,000 | 5.13 | 4.50 | 5.74 | 5.67 | 5.61 | 5.31 |
| \$40,000 under \$45,000 | 4.48 | 3.23 | 6.01 | 4.21 | 4.19 | 4.93 |
| \$45,000 under \$50,000 | 3.90 | 2.28 | 6.02 | 2.94 | 2.94 | 4.52 |
| \$50,000 under \$60,000 | 6.30 | 2.74 | 11.18 | 3.96 | 3.27 | 7.72 |
| \$60,000 under \$70,000 | 4.62 | 1.37 | 9.16 | 1.99 | 1.59 | 5.95 |
| \$70,000 under \$80,000 | 3.33 | 0.74 | 6.96 | 1.19 | 0.86 | 4.39 |
| \$80,000 under \$90,000 | 2.33 | 0.44 | 4.98 | 0.76 | 0.46 | 3.10 |
| \$90,000 under \$100,000 | 1.62 | 0.29 | 3.49 | 0.58 | 0.29 | 2.17 |
| \$100,000 under \$150,000 | 3.34 | 0.61 | 7.18 | 1.24 | 0.62 | 4.47 |
| \$150,000 under \$200,000 | 1.05 | 0.20 | 2.25 | 0.47 | 0.21 | 1.40 |
| \$200,000 under \$500,000 | 1.17 | 0.22 | 2.51 | 0.61 | 0.21 | 1.56 |
| \$500,000 under \$1,000,000 | 0.19 | 0.04 | 0.41 | 0.15 | 0.04 | 0.26 |
| \$1,000,000 or Over | 0.09 | 0.02 | 0.19 | 0.12 | 0.02 | 0.12 |
| Total | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| Under \$25,000 | 49.59 | 69.30 | 23.48 | 58.97 | 62.65 | 41.95 |
| \$25,000 under \$50,000 | 26.36 | 24.03 | 28.22 | 29.96 | 29.79 | 26.90 |
| \$50,000 under \$100,000 | 18.20 | 5.59 | 35.76 | 8.48 | 6.46 | 23.33 |
| \$100,000 or Over | 5.85 | 1.08 | 12.54 | 2.60 | 1.10 | 7.81 |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.
SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Filers Age 65 or Over

Table II-17 Number of Returns Filed
By Filing Status (Single, Joint, Married Filing Separately) and
By Size of Massachusetts Net Adjusted Gross Income

| | Total Number of Returns | Single Returns | Joint Returns Total | Joint One Over 65 | Joint Both Over 65 | M F. S. Returns | H. O. H Returns | Total Number of Persons Over 65 |
|--|-------------------------------|-------------------|---------------------------|----------------------|--------------------------|--------------------|--------------------|---------------------------------------|
| | Count | Count | Count | Count | Count | Count | Count | Count |
| Massachusetts Net Adjusted Gross Income | | | | | | | | |
| Under \$5,000 | 48,080 | 27,755 | 18,456 | 3,979 | 14,477 | 560 | 1,309 | 62,557 |
| \$5,000 under \$10,000 | 62,910 | 36,564 | 23,851 | 4,532 | 19,319 | 507 | 1,988 | 82,229 |
| \$10,000 under \$15,000 | 60,530 | 27,984 | 30,170 | 6,089 | 24,081 | 340 | 2,036 | 84,611 |
| \$15,000 under \$20,000 | 39,494 | 15,357 | 22,709 | 5,652 | 17,057 | 229 | 1,199 | 56,551 |
| \$20,000 under \$25,000 | 27,347 | 9,528 | 16,869 | 5,181 | 11,688 | 160 | 790 | 39,035 |
| \$25,000 under \$30,000 | 19,734 | 6,426 | 12,597 | 4,538 | 8,059 | 124 | 587 | 27,793 |
| \$30,000 under \$35,000 | 14,375 | 4,236 | 9,655 | 3,844 | 5,811 | 106 | 378 | 20,186 |
| \$35,000 under \$40,000 | 10,751 | 2,934 | 7,452 | 3,196 | 4,256 | 82 | 283 | 15,007 |
| \$40,000 under \$45,000 | 8,273 | 2,138 | 5,906 | 2,656 | 3,250 | 50 | 179 | 11,523 |
| \$45,000 under \$50,000 | 6,468 | 1,551 | 4,727 | 2,218 | 2,509 | 45 | 145 | 8,977 |
| \$50,000 under \$60,000 | 9,210 | 2,167 | 6,794 | 3,185 | 3,609 | 68 | 181 | 12,819 |
| \$60,000 under \$70,000 | 6,036 | 1,351 | 4,533 | 2,077 | 2,456 | 44 | 108 | 8,492 |
| \$70,000 under \$80,000 | 4,145 | 848 | 3,205 | 1,482 | 1,723 | 37 | 55 | 5,868 |
| \$80,000 under \$90,000 | 2,932 | 570 | 2,291 | 1,030 | 1,261 | 27 | 44 | 4,193 |
| \$90,000 under \$100,000 | 2,180 | 371 | 1,749 | 751 | 998 | 28 | 32 | 3,178 |
| \$100,000 under \$150,000 | 5,974 | 1,091 | 4,748 | 1,970 | 2,778 | 68 | 67 | 8,752 |
| \$150,000 under \$200,000 | 2,534 | 397 | 2,095 | 787 | 1,308 | 21 | 21 | 3,842 |
| \$200,000 under \$500,000 | 3,236 | 511 | 2,655 | 1,032 | 1,623 | 40 | 30 | 4,859 |
| \$500,000 under \$1,000,000 | 648 | 79 | 557 | 238 | 319 | 12 | 0 | 967 |
| \$1,000,000 or Over | 333 | 46 | 277 | 91 | 186 | 10 | 0 | 519 |
| Total | 335,190 | 141,904 | 181,296 | 54,528 | 126,768 | 2,558 | 9,432 | 461,958 |
| Under \$25,000 | 238,361 | 117,188 | 112,055 | 25,433 | 86,622 | 1,796 | 7,322 | 324,983 |
| \$25,000 under \$50,000 | 59,601 | 17,285 | 40,337 | 16,452 | 23,885 | 407 | 1,572 | 83,486 |
| \$50,000 under \$100,000 | 24,503 | 5,307 | 18,572 | 8,525 | 10,047 | 204 | 420 | 34,550 |
| \$100,000 or Over | 12,725 | 2,124 | 10,332 | 4,118 | 6,214 | 151 | 118 | 18,939 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
Filers Age 65 or Over

Table II-18 Percent Distribution of Returns Filed
By Filing Status (Single, Joint, Married Filing Separately) and
By Size of Massachusetts Net Adjusted Gross Income

| | Total Number of Returns | Single Returns | Joint Returns Total | Joint One Over 65 | Joint Both Over 65 | M F. S. Returns | H. O. H Returns | Total Number of Persons Over 65 |
|--|-------------------------|----------------|---------------------|-------------------|--------------------|-----------------|-----------------|---------------------------------|
| | % | % | % | % | % | % | % | % |
| Massachusetts Net Adjusted Gross Income | | | | | | | | |
| Under \$5,000 | 14.34 | 19.56 | 10.18 | 7.30 | 11.42 | 21.89 | 13.88 | 13.54 |
| \$5,000 under \$10,000 | 18.77 | 25.77 | 13.16 | 8.31 | 15.24 | 19.82 | 21.08 | 17.80 |
| \$10,000 under \$15,000 | 18.06 | 19.72 | 16.64 | 11.17 | 19.00 | 13.29 | 21.59 | 18.32 |
| \$15,000 under \$20,000 | 11.78 | 10.82 | 12.53 | 10.37 | 13.46 | 8.95 | 12.71 | 12.24 |
| \$20,000 under \$25,000 | 8.16 | 6.71 | 9.30 | 9.50 | 9.22 | 6.25 | 8.38 | 8.45 |
| \$25,000 under \$30,000 | 5.89 | 4.53 | 6.95 | 8.32 | 6.36 | 4.85 | 6.22 | 6.02 |
| \$30,000 under \$35,000 | 4.29 | 2.99 | 5.33 | 7.05 | 4.58 | 4.14 | 4.01 | 4.37 |
| \$35,000 under \$40,000 | 3.21 | 2.07 | 4.11 | 5.86 | 3.36 | 3.21 | 3.00 | 3.25 |
| \$40,000 under \$45,000 | 2.47 | 1.51 | 3.26 | 4.87 | 2.56 | 1.95 | 1.90 | 2.49 |
| \$45,000 under \$50,000 | 1.93 | 1.09 | 2.61 | 4.07 | 1.98 | 1.76 | 1.54 | 1.94 |
| \$50,000 under \$60,000 | 2.75 | 1.53 | 3.75 | 5.84 | 2.85 | 2.66 | 1.92 | 2.77 |
| \$60,000 under \$70,000 | 1.80 | 0.95 | 2.50 | 3.81 | 1.94 | 1.72 | 1.15 | 1.84 |
| \$70,000 under \$80,000 | 1.24 | 0.60 | 1.77 | 2.72 | 1.36 | 1.45 | 0.58 | 1.27 |
| \$80,000 under \$90,000 | 0.87 | 0.40 | 1.26 | 1.89 | 0.99 | 1.06 | 0.47 | 0.91 |
| \$90,000 under \$100,000 | 0.65 | 0.26 | 0.96 | 1.38 | 0.79 | 1.09 | 0.34 | 0.69 |
| \$100,000 under \$150,000 | 1.78 | 0.77 | 2.62 | 3.61 | 2.19 | 2.66 | 0.71 | 1.89 |
| \$150,000 under \$200,000 | 0.76 | 0.28 | 1.16 | 1.44 | 1.03 | 0.82 | 0.22 | 0.83 |
| \$200,000 under \$500,000 | 0.97 | 0.36 | 1.46 | 1.89 | 1.28 | 1.56 | 0.32 | 1.05 |
| \$500,000 under \$1,000,000 | 0.19 | 0.06 | 0.31 | 0.44 | 0.25 | 0.47 | . | 0.21 |
| \$1,000,000 or Over | 0.10 | 0.03 | 0.15 | 0.17 | 0.15 | 0.39 | . | 0.11 |
| Total | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| Under \$25,000 | 71.11 | 82.58 | 61.81 | 46.64 | 68.33 | 70.21 | 77.63 | 70.35 |
| \$25,000 under \$50,000 | 17.78 | 12.18 | 22.25 | 30.17 | 18.84 | 15.91 | 16.67 | 18.07 |
| \$50,000 under \$100,000 | 7.31 | 3.74 | 10.24 | 15.63 | 7.93 | 7.97 | 4.45 | 7.48 |
| \$100,000 or Over | 3.80 | 1.50 | 5.70 | 7.55 | 4.90 | 5.90 | 1.25 | 4.10 |

NOTE: Detail may not add to total because of rounding.
 See Notes to Part II Tables for additional information and explanation of terms.
 SOURCE: Massachusetts Department of Revenue

Massachusetts Individual Income Tax Statistics / 1995
All Filers

Table II-19 Number of Returns Claiming Dependents, Number of Dependents Claimed, and Average Number of Dependents Claimed,
By Filing Status (Single, Joint, Married Filing Separately) and
By Size of Massachusetts Net Adjusted Gross Income

| | Number of Returns | | | | | Number of Dependents | | | | | Average Number of Dependents | | | | |
|--|-------------------|--------|---------|---------|----------|----------------------|--------|---------|---------|----------|---------------------------------|--------|-------|---------|----------|
| | Total | Single | Joint | M F. S. | H. O. H. | Total | Single | Joint | M F. S. | H. O. H. | Total | Single | Joint | M F. S. | H. O. H. |
| Massachusetts Net Adjusted Gross Income | | | | | | | | | | | | | | | |
| Under \$5,000 | 41,949 | 5,764 | 17,982 | 1,400 | 16,803 | 71,382 | 8,202 | 35,081 | 2,297 | 25,802 | 1.7 | 1.4 | 2.0 | 1.6 | 1.5 |
| \$5,000 under \$10,000 | 45,984 | 5,870 | 14,453 | 1,510 | 24,151 | 74,070 | 7,761 | 27,380 | 2,466 | 36,463 | 1.6 | 1.3 | 1.9 | 1.6 | 1.5 |
| \$10,000 under \$15,000 | 56,404 | 5,414 | 19,100 | 1,755 | 30,135 | 91,188 | 7,175 | 36,136 | 2,807 | 45,070 | 1.6 | 1.3 | 1.9 | 1.6 | 1.5 |
| \$15,000 under \$20,000 | 62,175 | 5,295 | 23,820 | 1,914 | 31,146 | 102,956 | 7,184 | 45,482 | 3,083 | 47,207 | 1.7 | 1.4 | 1.9 | 1.6 | 1.5 |
| \$20,000 under \$25,000 | 60,614 | 4,714 | 27,446 | 1,935 | 26,519 | 103,217 | 6,435 | 53,192 | 3,176 | 40,414 | 1.7 | 1.4 | 1.9 | 1.6 | 1.5 |
| \$25,000 under \$30,000 | 55,582 | 4,019 | 30,725 | 1,642 | 19,196 | 96,592 | 5,498 | 59,572 | 2,605 | 28,917 | 1.7 | 1.4 | 1.9 | 1.6 | 1.5 |
| \$30,000 under \$35,000 | 54,630 | 3,419 | 35,356 | 1,302 | 14,553 | 97,080 | 4,663 | 68,713 | 2,098 | 21,606 | 1.8 | 1.4 | 1.9 | 1.6 | 1.5 |
| \$35,000 under \$40,000 | 54,937 | 2,794 | 40,316 | 938 | 10,889 | 100,049 | 3,831 | 78,579 | 1,542 | 16,097 | 1.8 | 1.4 | 1.9 | 1.6 | 1.5 |
| \$40,000 under \$45,000 | 55,034 | 2,218 | 43,885 | 761 | 8,170 | 101,816 | 3,121 | 85,564 | 1,229 | 11,902 | 1.9 | 1.4 | 1.9 | 1.6 | 1.5 |
| \$45,000 under \$50,000 | 52,438 | 1,472 | 44,723 | 498 | 5,745 | 98,284 | 2,051 | 87,003 | 818 | 8,412 | 1.9 | 1.4 | 1.9 | 1.6 | 1.5 |
| \$50,000 under \$60,000 | 93,271 | 1,935 | 84,309 | 680 | 6,347 | 177,146 | 2,822 | 163,859 | 1,133 | 9,332 | 1.9 | 1.5 | 1.9 | 1.7 | 1.5 |
| \$60,000 under \$70,000 | 74,236 | 1,092 | 69,669 | 355 | 3,120 | 140,960 | 1,608 | 134,190 | 571 | 4,591 | 1.9 | 1.5 | 1.9 | 1.6 | 1.5 |
| \$70,000 under \$80,000 | 55,521 | 606 | 52,998 | 207 | 1,710 | 105,853 | 901 | 102,106 | 330 | 2,516 | 1.9 | 1.5 | 1.9 | 1.6 | 1.5 |
| \$80,000 under \$90,000 | 39,668 | 420 | 38,173 | 145 | 930 | 76,035 | 647 | 73,782 | 252 | 1,354 | 1.9 | 1.5 | 1.9 | 1.7 | 1.5 |
| \$90,000 under \$100,000 | 27,931 | 248 | 27,013 | 102 | 568 | 53,590 | 378 | 52,175 | 175 | 862 | 1.9 | 1.5 | 1.9 | 1.7 | 1.5 |
| \$100,000 under \$150,000 | 56,980 | 532 | 54,955 | 226 | 1,267 | 109,805 | 842 | 106,670 | 377 | 1,916 | 1.9 | 1.6 | 1.9 | 1.7 | 1.5 |
| \$150,000 under \$200,000 | 18,166 | 193 | 17,467 | 79 | 427 | 35,962 | 286 | 34,881 | 144 | 651 | 2.0 | 1.5 | 2.0 | 1.8 | 1.5 |
| \$200,000 under \$500,000 | 20,327 | 206 | 19,607 | 89 | 425 | 41,657 | 325 | 40,549 | 147 | 636 | 2.0 | 1.6 | 2.1 | 1.7 | 1.5 |
| \$500,000 under \$1,000,000 | 3,018 | 17 | 2,902 | 18 | 81 | 6,351 | 30 | 6,156 | 32 | 133 | 2.1 | 1.8 | 2.1 | 1.8 | 1.6 |
| \$1,000,000 or Over | 1,436 | 25 | 1,362 | 18 | 31 | 3,045 | 42 | 2,919 | 36 | 48 | 2.1 | 1.7 | 2.1 | 2.0 | 1.5 |
| Total | 930,301 | 46,253 | 666,261 | 15,574 | 202,213 | 1,687,038 | 63,802 | 129,398 | 25,318 | 303,929 | 1.8 | 1.4 | 1.9 | 1.6 | 1.5 |
| Under \$25,000 | 267,126 | 27,057 | 102,801 | 8,514 | 128,754 | 442,813 | 36,757 | 197,271 | 13,829 | 194,956 | 1.7 | 1.4 | 1.9 | 1.6 | 1.5 |
| \$25,000 under \$50,000 | 272,621 | 13,922 | 195,005 | 5,141 | 58,553 | 493,821 | 19,164 | 379,431 | 8,292 | 86,934 | 1.8 | 1.4 | 1.9 | 1.6 | 1.5 |
| \$50,000 under \$100,000 | 290,627 | 4,301 | 272,162 | 1,489 | 12,675 | 553,584 | 6,356 | 526,112 | 2,461 | 18,655 | 1.9 | 1.5 | 1.9 | 1.7 | 1.5 |
| \$100,000 or Over | 99,927 | 973 | 96,293 | 430 | 2,231 | 196,820 | 1,525 | 191,175 | 736 | 3,384 | 2.0 | 1.6 | 2.0 | 1.7 | 1.5 |

NOTE: Detail may not add to total because of rounding.

See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Capital Gains Filers

Table II-20 Number of Returns Reporting Capital Gains, Total and Average Capital Gains,
and Percent Distribution of Capital Gains
By Size of Massachusetts Net Adjusted Gross Income

| Massachusetts Net Adjusted Gross Income | | | | Percent Distribution | | Cumulative Percent Distribution | | Capital Gains Filers as Percent of All Filers |
|--|----------------------------|------------------|----------------------------|----------------------------|----------------------------|---------------------------------|---------------|--|
| | Total Number of Returns | Capital Gains | Capital Gains Income | Total Number of Returns | Capital Gains Income | Number of Returns | Capital Gains | |
| | Count | \$,000 | \$Avg | % | % | % | % | % |
| Under \$5,000 | 7,811 | 51,325 | 6,571 | 2.31 | 1.61 | 2.31 | 1.61 | 2.07 |
| \$5,000 under \$10,000 | 17,446 | 24,023 | 1,377 | 5.15 | 0.75 | 7.46 | 2.36 | 5.64 |
| \$10,000 under \$15,000 | 15,353 | 27,624 | 1,799 | 4.54 | 0.86 | 12.00 | 3.22 | 5.55 |
| \$15,000 under \$20,000 | 18,019 | 41,572 | 2,307 | 5.32 | 1.30 | 17.32 | 4.52 | 7.12 |
| \$20,000 under \$25,000 | 15,933 | 43,271 | 2,716 | 4.71 | 1.35 | 22.03 | 5.87 | 6.78 |
| \$25,000 under \$30,000 | 20,676 | 40,259 | 1,947 | 6.11 | 1.26 | 28.14 | 7.13 | 10.18 |
| \$30,000 under \$35,000 | 19,902 | 39,008 | 1,960 | 5.88 | 1.22 | 34.02 | 8.35 | 11.51 |
| \$35,000 under \$40,000 | 18,484 | 47,628 | 2,577 | 5.46 | 1.49 | 39.48 | 9.84 | 12.32 |
| \$40,000 under \$45,000 | 15,474 | 41,519 | 2,683 | 4.57 | 1.30 | 44.05 | 11.14 | 11.80 |
| \$45,000 under \$50,000 | 18,517 | 31,791 | 1,717 | 5.47 | 0.99 | 49.52 | 12.14 | 16.25 |
| \$50,000 under \$60,000 | 28,853 | 71,576 | 2,481 | 8.52 | 2.24 | 58.05 | 14.37 | 15.66 |
| \$60,000 under \$70,000 | 24,764 | 79,663 | 3,217 | 7.32 | 2.49 | 65.37 | 16.87 | 18.32 |
| \$70,000 under \$80,000 | 22,203 | 68,064 | 3,066 | 6.56 | 2.13 | 71.93 | 19.00 | 22.78 |
| \$80,000 under \$90,000 | 15,090 | 59,160 | 3,920 | 4.46 | 1.85 | 76.38 | 20.85 | 22.17 |
| \$90,000 under \$100,000 | 14,493 | 55,780 | 3,849 | 4.28 | 1.74 | 80.67 | 22.59 | 30.63 |
| \$100,000 under \$150,000 | 31,402 | 217,847 | 6,937 | 9.28 | 6.81 | 89.94 | 29.40 | 32.12 |
| \$150,000 under \$200,000 | 14,827 | 154,308 | 10,407 | 4.38 | 4.83 | 94.33 | 34.23 | 48.15 |
| \$200,000 under \$500,000 | 13,536 | 445,427 | 32,907 | 4.00 | 13.93 | 98.32 | 48.16 | 39.46 |
| \$500,000 under \$1,000,000 | 3,494 | 283,089 | 81,021 | 1.03 | 8.85 | 99.36 | 57.02 | 61.75 |
| \$1,000,000 or Over | 2,175 | 1,374,296 | 631,860 | 0.64 | 42.98 | 100.01 | 99.99 | 78.75 |
| Total | 338,453 | 3,197,231 | 9,447 | 100.00 | 101.00 | -- | -- | 11.57 |
| Under \$25,000 | 74,561 | 187,815 | 2,519 | 22.03 | 5.87 | 22.03 | 5.87 | 5.14 |
| \$25,000 under \$50,000 | 93,053 | 200,206 | 2,152 | 27.49 | 6.26 | 49.52 | 12.14 | 12.07 |
| \$50,000 under \$100,000 | 105,403 | 334,243 | 3,171 | 31.14 | 10.45 | 80.67 | 22.59 | 19.80 |
| \$100,000 or Over | 65,434 | 2,474,968 | 37,824 | 19.33 | 77.41 | 100.00 | 99.99 | 38.21 |

NOTE: Detail may not add to total because of rounding.
See Notes to Part II Tables for additional information and explanation of terms.

SOURCE: Massachusetts Department of Revenue

Appendix: 1995 Massachusetts Income Tax Forms

FOR FULL YEAR RESIDENTS ONLY

DO NOT FILE THIS FORM — FOR INFORMATIONAL PURPOSES ONLY.

For the year January 1–December 31, 1995 or other taxable year beginning _____, 1995, ending _____.

Print in black ink. Photocopies of this form are not acceptable. Ovals must be filled in completely. Example: 

Form 1 Massachusetts Resident Income Tax Return

1995

| | | | |
|--|-----------|---------------------------------|---------------|
| FIRST NAME AND MIDDLE INITIAL | LAST NAME | YOUR SOCIAL SECURITY NUMBER | |
| SPOUSE'S FIRST NAME AND MIDDLE INITIAL | | SPOUSE'S SOCIAL SECURITY NUMBER | |
| ADDRESS | | CITY/TOWN/POST OFFICE | STATE ZIP + 4 |

Mass. Election Campaign Fund: ☐ \$1 You, ☐ \$1 Spouse, if filing jointly. Total ▶ \$ (This contribution will not change your tax or reduce your refund.)

| | | | |
|------|--|---|----|
| LINE | 1 | Filing Status: (Select one only) <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return (both must sign return) <input type="checkbox"/> Married filing separate return. (Enter spouse's Soc. Sec. no. in the appropriate space above.) | |
| 2 | Exemptions: <input type="checkbox"/> Fill in if noncustodial parent <input type="checkbox"/> Fill in if using whole-dollar method | | |
| | a. | Personal exemptions. If single or married filing separately, enter \$2,200. If head of household, enter \$3,400. If married filing jointly, enter \$4,400. | a |
| | b. | Number of dependents. (Do not include yourself or your spouse.) Enter number ▶ <input type="text"/> X \$1,000. | b |
| | | Enter dependents' Social Security numbers. See page 8 if born in 1995. _____ | |
| | c. | Age 65 or over before 1996: <input type="checkbox"/> You + <input type="checkbox"/> Spouse = ▶ <input type="text"/> X \$700 | c |
| | d. | Blindness: <input type="checkbox"/> You + <input type="checkbox"/> Spouse = ▶ <input type="text"/> X \$2,200 | d |
| | e. | Other: 1. Medical/Dental ▶ <input type="text"/> 2. Adoption ▶ <input type="text"/> 1 + 2 = e | e |
| | f. | Total exemptions. Add items a, b, c, d and e. Enter here and on line 18 | 2f |
| 3 | Wages, salaries, tips and other employee compensation (from all W-2 forms) | 3 | |
| 4 | Taxable pensions and annuities (see instructions, page 9) | 4 | |
| 5 | Mass. bank interest ▶ <input type="text"/> — exemption <input type="text"/> = 5 | | |
| | Exemption: if married filing jointly, subtract \$200 from Total; otherwise subtract \$100 & enter result | | |
| 6 | Business/profession or farm income or loss (enclose Mass. & U.S. Sch. C or C-EZ or U.S. Sch. F) ▶ 6 | | |
| 7 | Rental, royalty, REMIC, partnership, S corp., trust income/loss (enclose Mass. & U.S. Schedule E) ▶ 7 | | |
| 8 | Unemployment compensation (from U.S. return) | 8 | |
| 9 | Other income (alimony, taxable IRA/Keogh distr., winnings, fees) from Sch. X, line 4 (enclose Sch. X) ▶ 9 | | |
| 10 | TOTAL 5.95% INCOME. Add lines 3 through 9. (Be sure to subtract any loss(es) in lines 6, 7 or 9) . . . 10 | | |
| 11 | Amount paid to Soc. Sec., Medicare, R.R., U.S. or Mass. retirement — Not more than \$2,000 per person. | | |
| | a. You ▶ <input type="text"/> + b. Spouse ▶ <input type="text"/> | a + b = 11 | |
| 12 | Child under age 15, or disabled dependent/spouse care expenses (from worksheet on page 11) Enter provider's name(s) and ID number(s) _____ ▶ 12 | | |
| 13 | Dependent member of household under age 12 on 12/31/95 (only if not claiming line 12). ▶ 13 Enter one \$600 amount and the child's name _____ | | |
| 14 | 50% rental deduction (from the worksheet on p. 12). Not more than \$2,500. ▶ 14 Enter landlord's name(s) _____ | | |
| 15 | Other deductions from Schedule Y, line 5 (enclose Schedule Y). ▶ 15 | | |
| 16 | TOTAL DEDUCTIONS. Add lines 11 through 15 ▶ 16 | | |
| 17 | 5.95% INCOME AFTER DEDUCTIONS. Subtract line 16 from line 10. Not less than "0" 17 | | |

Enclose, but do not staple, state copy of W-2, W-2G and 1099R.

Staple check here

LINE

- 17 5.95% INCOME AFTER DEDUCTIONS** (from other side). **Not less than "0"** 17
- 18** Exemption amount (from line 2, item f) 18
- 19 5.95% INCOME AFTER EXEMPTIONS.** Subtract line 18 from line 17. **Not less than "0"** 19
- 20 TAX ON 5.95% INCOME** (from tax table 1). If line 19 is more than \$80,000, multiply by .0595 20
- 21 12% INCOME.** (Total of Schedules B and D) less excess exemptions, if any (see instructions, p. 13) ► 21
- 22 TAX ON 12% INCOME** (from tax table 2). If line 21 is more than \$80,000, multiply by .12 22
- 23** If you qualify for No Tax Status, fill in oval and enter "0" on line 24 (see worksheet on p. 13). ► ☐
- 24 TAX.** Add line 20 and line 22 24
- 25** Limited Income Credit (from worksheet on page 14) ► 25
- 26** Credits: Income tax paid to another state or jurisdiction (from worksheet on page 14) (enclose other state's return) ☐
 Energy (enclose Schedule EC) ☐ Lead Paint (enclose Schedule LP) ☐
 Economic Opportunity Area Credit (enclose Schedule EOA) ☐ Total ► 26
- 27** Total credits. Add line 25 and line 26. 27
- 28 TAX AFTER CREDITS.** Subtract line 27 from line 24. **Not less than "0"** 28
- 29** Voluntary Contributions: a. Organ Transplant Fund ► b. Endangered Wildlife Conservation ► c. Mass. AIDS Fund ► Total of a, b and c ... 29
- 30 TAX AFTER CREDITS PLUS CONTRIBUTIONS.** Add line 28 and line 29 30
- 31** Massachusetts income tax withheld (enclose all Mass. W-2, W-2G & 1099R forms). ► 31
- 32** 1994 overpayment applied to your 1995 estimated tax (do not enter 1994 refund) ► 32
- 33** 1995 Massachusetts estimated tax payments (do not include amount in line 32) ► 33
- 34** Payments made with extension (enclose Form M-4868) ► 34
- 35 TOTAL TAX PAYMENTS.** Add lines 31 through 34. 35
- 36 Overpayment.** If line 30 is smaller than line 35, subtract line 30 from line 35 ► 36
- 37** Amount of overpayment you want applied to your 1996 estimated tax ► 37
- 38** Amount of your refund. Subtract line 37 from line 36 ► 38
- 39** Amount of tax you owe. If line 30 is larger than line 35, subtract line 35 from line 30. ► 39

Pay in full with this return. Write Social Security number on lower left corner of check and make payable to Commonwealth of Massachusetts.

Add to total in line 39, if applicable:

Interest ► Penalty ► M-2210 amt. ► ► ☐ EX enclose Form M-2210

If making payment, mail to Mass. DOR, P.O. Box 7003, Boston, MA 02204. Otherwise, mail to Mass. DOR, P.O. Box 7000, Boston, MA 02204.

SIGN HERE — Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Your signature

Your daytime phone

Date

Spouse's Signature (if filing jointly)

Spouse's daytime phone

Date

40 ► Paid Preparer's signature

Social Security number

Employer Identification number

Date

Firm Name (or yours if self-employed)

Firm Address

☐ Check if self-employed



Form 1-NR/PY

Massachusetts Nonresident or Part-Year Resident Income Tax Return 1995

Please print in ink or type. Attach additional statements if more space is needed.

| | | | | |
|--|-----------|---------------------------------|------------------------|-----|
| For the year January 1–December 31, 1995 or other taxable year beginning | | 1995, ending | | 19 |
| Your first name and initial | Last name | Your Social Security number | Your occupation(s) | |
| If a joint return, spouse's first name and initial | Last name | Spouse's Social Security number | Spouse's occupation(s) | |
| Present street address (and apt. number) | | City/Town/Post Office | State | Zip |

☐ Check here if noncustodial parent ☐ Check here if you are using the whole-dollar method.

For part-year residents only (this contribution will not change your tax or reduce your refund): Mass. Election Campaign Fund: ☐ \$1 you, ☐ \$1 spouse, if filing jointly. Total ▶ \$

Filing Status

- 1 ☐ Single Check one: ☐ Nonresident ☐ Part-year resident
☐ Married filing joint return (Both **must** sign return on back) ☐ Filing both as a nonresident & part-year resident (see instructions)
☐ Married filing separate return.
Spouse's Social Security number: _____
☐ Head of household
- 2 Part-year residents only:
Enter dates as Mass. resident: ____ / ____ /95 to ____ / ____ /95
Total days as Mass. resident ÷ 365 = . ◀ 2

5.95% Income

3 Total income from U.S. 1040, line 22; 1040A, line 14; or 1040EZ, line 4 ▶ 3
Nonresidents report in lines 4 through 13 Mass. source income only. Use line 15 below if appropriate.
Part-year residents report in lines 4 through 13 income earned while a resident.

| | |
|--|----------------------|
| 4 Wages, salaries, tips and other employee compensation (from all W-2 forms or line 15g below) ▶ 4 | <input type="text"/> |
| 5 Taxable pensions and annuities. ▶ 5 | <input type="text"/> |
| 6 Alimony received (part-year residents only — see instructions). ▶ 6 | <input type="text"/> |
| 7 Unemployment compensation ▶ 7 | <input type="text"/> |
| 8 Business/profession or farm income or (loss) (attach Mass. and U.S. Schedule C or C-EZ or U.S. Schedule F) ▶ 8 | <input type="text"/> |
| 9 Partnership and S corporation income or (loss) (attach Mass. and U.S. Schedule E) ▶ 9 | <input type="text"/> |
| 10 Trust income or (loss) (attach Mass. and U.S. Schedule E) ▶ 10 | <input type="text"/> |
| 11 Rental and royalty income or (loss) (attach Mass. and U.S. Schedule E) ▶ 11 | <input type="text"/> |
| 12 Other 5.95% income, winnings, fees, prizes, taxable IRA/Keogh distributions, etc. (see instructions). ▶ 12 | <input type="text"/> |

List sources and amounts _____

13 Taxable interest from Mass. banks. See instructions. Total interest ▶ 13a
Enter exemption: \$200 if married filing jointly; otherwise, enter \$100 ▶ 13b
Interest after exemption. Subtract 13b from 13a. Do not enter less than "0" ▶ 13

14 Total 5.95% Income. Add lines 4 through 13 ▶ 14

15 Nonresident Apportionment Worksheet: Do not use this worksheet if you know the exact amount of your Mass. source income. Use only when the income from an employment or business is earned both inside and outside Mass. and the exact Mass. amount is not known.

Working days (or other basis) outside Mass. . . 15a
Working days (or other basis) inside Mass. . . 15b
Total working days Add lines 15a and 15b . . . 15c
Nonworking days (holidays, weekends, etc.) 15d
Mass. ratio. Divide line 15b by line 15c. . . . 15e .
Total income being apportioned 15f
Mass. income Multiply line 15e by line 15f.
Enter here and in appropriate line above . . . 15g
Basis, if other than working days: _____

16 Nonresident Deduction and Exemption Ratio: All nonresident taxpayers must complete this item to determine the ratio for apportioning the deductions in lines 19, 20 and 22 and the exemptions in line 32. (Enter "0" if any income amount is a loss.)

Total 5.95% income (from line 14) 16a
Interest income (smaller of lines 13a or 13b) ▶ 16b
Total 12% income, if any (from line 37 on back) 16c
Total income this return. Add lines 16a, b and c 16d
Non-Mass. source income ▶ 16e
Total income. Add lines 16d and 16e. 16f
Deduction and exemption ratio.
Divide line 16d by line 16f 16g .

Deductions

Lines 17, 18, 21 and 24 must be related to income reported on this return only.

17 Amount you paid to Soc. Sec. (FICA), R.R., Medicare, U.S., Mass. Retirement. Not more than \$2,000. . . ▶ 17
18 Amount spouse paid to Soc. Sec. (FICA), R.R., Medicare, U.S., Mass. Retirement. Not more than \$2,000 . . ▶ 18
19 Child under age 15, or disabled dependent/spouse care expenses (from worksheet in instructions) . . . ▶ 19
20 Dependent member of household under age 12 on December 31, 1995 (only if not claiming line 19).
Child's name _____ (see instructions). ▶ 20
21 Allowable employee business expenses. (See worksheet in instructions; attach U.S. Form 2106 or 2106-EZ) . . ▶ 21
22 Alimony paid (see instructions). Recipient's Social Security number: . . . ▶ 22
23 Other Deductions: Rental deduction ☐ (attach Mass. Schedule RD-NR/PY); Qualified contributory pension income from another state ☐ Enter state's name _____ (see instructions) . . ▶ 23
24 Penalty on early savings withdrawal (from U.S. return) ▶ 24
25 Total Deductions. Add lines 17 through 24 ▶ 25

26 5.95 Income After Deductions. Subtract line 25 from line 14. Do not enter less than "0" 26
(Please carry over the amount in line 26 to the top of the next page.)

Exemptions

- 26 5.95% Income After Deductions** (from other side). Do not enter less than "0" **26**
- 27** Personal exemptions. If single or married filing separately, enter \$2,200. If filing as head of household, enter \$3,400. If married filing jointly, enter \$4,400 **27**
- 28** Number of dependents (not you or your spouse). Enter number **28** x \$1,000 =
- 29** Age 65 or over before 1996 ☐ You ☐ Spouse, if filing jointly. Enter number **29** x \$ 700 =
- 30** Medical and dental expenses (only if claiming itemized deductions on U.S. Form 1040) **30**
- 31** Blindness exemption ☐ Adoption agency fee exemption ☐ (See instructions) **31**
- 32 Total Exemptions.** Add lines 27 through 31. Enter sum here. Nonresidents multiply by line 16g. Part-year residents multiply by line 2. Enter the result in line 32. (See instructions). **32**

5.95% Tax

- 33 Taxable 5.95% Income.** Subtract line 32 from line 26. Do not enter less than "0" **33**
- 34 Tax from Table 1** (orange table). If line 33 is more than \$80,000, multiply by .0595 **34**

12% Income

In Lines 35 and 36, report taxable Mass. income only. See instructions.

- 35** Interest and dividends (attach Mass. Schedule B-NR/PY, if applicable) **35**
- 36** Capital gain (attach Mass. and U.S. Schedule D). If (loss) enter "0" **36**
- 37** Subtotal 12% income. Add lines 35 and 36 **37**
- 38** Exemptions from 12% income, if any (only if single, head of household, or if married filing jointly). If line 26 is **larger** than line 32, enter "0." If line 26 is **smaller** than line 32, subtract line 26 from line 32 **38**

12% Tax

- 39 Taxable 12% Income.** Subtract line 38 from line 37. Do not enter less than "0" . . . **39**
- 40 Tax from Table 2** (gray table). If line 39 is more than \$80,000, multiply by .12 **40**



You may qualify for No Tax Status or the Limited Income Credit if your filing status is: single and your income is \$14,000 or less; head of household and your income is \$19,250 or less, plus \$1,750 per dependent claimed in line 28; or married filing jointly and your income is \$21,000 or less, plus \$1,750 per dependent claimed in line 28. Complete Schedule NTS-L-NR/PY to see if you qualify.

- 41** No Tax Status (attach Mass. Schedule NTS-L-NR/PY). If claiming No Tax Status, enter the amount of Mass. Adjusted Gross Income **41**
- 42 Tax.** Add lines 34 and 40. If No Tax Status, check box and enter "0" ☐ **42**
- 43** Limited Income Credit (attach Mass. Schedule NTS-L-NR/PY). **43**
- 44** Credits (**part-year residents only**): Income tax paid to another state or jurisdiction ☐ (attach Mass. Schedule F and copies of other state's return); Energy ☐ (attach Mass. Schedule EC). **44**
- 45** Other credits: Lead Paint Credit ☐ (attach Mass. Schedule LP); Economic Opportunity Area Credit ☐ (attach Mass. Schedule EOA) **45**
- 46 Tax After Credits.** Subtract the total of lines 43, 44 and 45 from line 42. Not less than "0" **46**
- 47** Voluntary contribution to Organ Transplant Fund. **47**
- 48** Voluntary contribution for Endangered Wildlife Conservation **48**
- 49** Voluntary contribution to Massachusetts AIDS Fund. **49**
- 50 Tax After Credits Plus Voluntary Contributions.** Add lines 46 through 49 **50**
- 51** Massachusetts income tax withheld (attach all Mass. W-2, W-2G & 1099R forms). . . **51**
- 52** 1994 overpayment applied to your 1995 estimated tax (do not enter 1994 refund). . . **52**
- 53** 1995 Massachusetts estimated tax payments (do not include amount in line 52). . . **53**
- 54** Payments made with extension (attach Mass. Form M-4868). **54**
- 55 Tax Payments.** Add lines 51 through 54. **55**

Your Refund

- 56** Overpayment. If line 50 is **smaller** than line 55, subtract line 50 from line 55. If line 50 is **larger** than line 55, skip to line 59. **56**
- 57** Amount of overpayment you want applied to your 1996 Mass. estimated taxes **57**
- 58 Amount of Your Refund.** Subtract line 57 from line 56. **58**

You Owe

- 59 Amount of Tax You Owe.** Subtract line 55 from line 50 and pay in full with this return . . . **59**
- Write Social Security number on check and make payable to Commonwealth of Massachusetts.
- Include in the total in line 59, if applicable: Penalty \$_____, Interest \$_____, M-2210 amount \$_____ EX ☐ (attach Form M-2210).

Location of legal residence (domicile) — Street Address

City/Town

State or Foreign Country

Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

| | | | |
|--|-----------------------------------|--|---|
| Your signature | Date | Paid preparer's signature & Social Security number | Date |
| Spouse's signature (if filing jointly) | Date | Employer identification number | <input type="checkbox"/> Check if self-employed |
| Your daytime telephone number | Spouse's daytime telephone number | Firm name (or yours, if self-employed) and address | |

If making payment, mail to Mass. DOR, **P.O. Box 7055**, Boston, MA 02204. Otherwise, mail to Mass. DOR, **P.O. Box 7054**, Boston, MA 02204.

Sign Here